

EXHIBIT A
BIG LOTS INC., ET AL. - CASE NO. 24-11967
SUMMARY OF HOURS BY PROFESSIONAL
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Professional	Position	September			October			Total	
		Billing Rate	Total Hours	Total Fees	Billing Rate	Total Hours	Total Fees	Total Hours	Total Fees
Alan Tantleff	Senior Managing Director	\$1,315	0.2	\$263.00	1,445	1.2	\$1,734.00	1.4	\$1,997.00
Clifford Zucker	Senior Managing Director	1,390	19.4	\$26,966.00	1,445	53.9	\$77,885.50	73.3	\$104,851.50
Elizabeth Hu	Senior Managing Director	1,180	9.3	\$10,974.00	1,305	74.3	\$96,961.50	83.6	\$107,935.50
Steven Joffe	Senior Managing Director	1,390	2.1	\$2,919.00				2.1	\$2,919.00
Steven Simms	Senior Managing Director	1,495	2.8	\$4,186.00	1,525	21.6	\$32,940.00	24.4	\$37,126.00
Timothy Schleeter	Senior Managing Director				1,275	30.3	\$38,632.50	30.3	\$38,632.50
Gilbert Jones	Managing Director				1,155	1.9	\$2,194.50	1.9	\$2,194.50
Megan Hyland	Managing Director	1,110	28.6	\$31,746.00	1,155	148.9	\$171,979.50	177.5	\$203,725.50
Philip Langton	Managing Director				1,155	11.6	\$13,398.00	11.6	\$13,398.00
William Krogstad	Managing Director	1,015	3.0	\$3,045.00	1,120	38.0	\$42,560.00	41.0	\$45,605.00
Jeremy Gittelman	Senior Director	1,025	14.3	\$14,657.50	1,065	21.3	\$22,684.50	35.6	\$37,342.00
Max Abramson	Senior Director				1,000	57.7	\$57,700.00	57.7	\$57,700.00
Thiago Nunes Rodrigues	Senior Director	980	42.5	\$41,650.00	1,020	48.1	\$49,062.00	90.6	\$90,712.00
Dheeraj Garg	Director				1,010	3.0	\$3,030.00	3.0	\$3,030.00
Sydney Ahmed	Director	875	5.4	\$4,725.00	965	45.6	\$44,004.00	51.0	\$48,729.00
Monica Healy	Director				965	21.2	\$20,458.00	21.2	\$20,458.00
Brendon Lecours	Senior Consultant	750	4.0	\$3,000.00	810	8.6	\$6,966.00	12.6	\$9,966.00
Calvin Aas	Senior Consultant	665	51.9	\$34,513.50	760	164.5	\$125,020.00	216.4	\$159,533.50
Maxwell Dawson	Senior Consultant	730	14.9	\$10,877.00	820	13.7	\$11,234.00	28.6	\$22,111.00
Thomas Mcguire	Senior Consultant				810	91.5	\$74,115.00	91.5	\$74,115.00
Matteo Whelton	Consultant				575	1.5	\$862.50	1.5	\$862.50
Sarah Moran	Consultant				515	91.0	\$46,865.00	91.0	\$46,865.00
Sophia Cassidy	Consultant	495	8.6	\$4,257.00	575	53.2	\$30,590.00	61.8	\$34,847.00
Marili Hellmund-Mora	Manager				355	4.5	\$1,597.50	4.5	\$1,597.50
GRAND TOTAL			207.0	\$193,779.00		1,007.1	\$972,474.00	1,214.1	\$1,166,253.00

EXHIBIT B
BIG LOTS INC., ET AL. - CASE NO. 24-11967
SUMMARY OF HOURS BY TASK
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Code	Task Description	Total Hours	Total Fees
1	Current Operating Results & Events	131.2	\$118,135.50
2	Cash & Liquidity Analysis	409.0	345,658.00
3	Financing Matters (DIP, Exit, Other)	124.0	134,585.00
4	Trade Vendor Issues	20.4	21,308.00
5	Real Estate Issues	102.8	104,560.00
6	Asset Sales	100.3	108,509.50
7	Analysis of Business Plan and Projections	70.5	68,269.50
9	Analysis of Employee Compensation Programs	10.6	12,151.00
10	Analysis of Tax Issues	3.6	4,886.50
11	Prepare for and Attendance at Court Hearings	5.2	5,023.50
12	Analysis of SOFAs & SOALs	3.0	1,725.00
13	Analysis of Other Miscellaneous Motions	160.3	159,330.00
18	Potential Avoidance Actions & Litigation Matters	2.3	2,894.50
19	Case Management	29.5	30,960.50
20	General Meeting with Debtor & Debtors' Professionals	2.4	2,995.50
21	General Meetings with Committee & Committee Counsel	29.9	38,504.50
23	Firm Retention	9.1	6,756.50
GRAND TOTAL		1,214.1	\$1,166,253.00

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
1	9/25/2024	Calvin Aas	0.5	Assess the Debtors' historical financial performance.
1	9/26/2024	Clifford Zucker	0.5	Review and analyze pro forma financials.
1	10/1/2024	Timothy Schleeter	1.1	Analyze store capex on go forward stores.
1	10/1/2024	Timothy Schleeter	1.3	Analyze gross margin and develop initial findings.
1	10/1/2024	Timothy Schleeter	2.1	Review loyalty program.
1	10/1/2024	William Krogstad	0.5	Assess potential ramifications of port strike on operations.
1	10/2/2024	Max Abramson	0.5	Review financial performance analysis.
1	10/2/2024	Sarah Moran	0.6	Prepare daily email update on case news and docket filings for the team.
1	10/2/2024	Thiago Nunes Rodrigues	1.6	Review ABL/FILO borrowing bases to understand how the availability could be impacted by the east coast port strikes.
1	10/2/2024	Thomas Mcguire	0.2	Assess potential impacts of port strike on go-forward business.
1	10/2/2024	Thomas Mcguire	2.9	Review historical and pro-forma financials.
1	10/2/2024	Timothy Schleeter	1.2	Analyze e-commerce performance.
1	10/2/2024	Timothy Schleeter	1.4	Review omnichannel capability in context of off-price competition.
1	10/2/2024	Timothy Schleeter	1.9	Review port closure and potential impact.
1	10/2/2024	William Krogstad	1.1	Analyze data for SG&A review.
1	10/2/2024	William Krogstad	1.3	Review omni-channel sales and margin data.
1	10/3/2024	Sarah Moran	0.5	Prepare daily email update on case news and docket filings for the team.
1	10/3/2024	Sarah Moran	2.1	Analyze the Debtors' sales forecast including going out of business and ordinary sales.
1	10/3/2024	Sydney Ahmed	0.8	Review case background.
1	10/3/2024	Thiago Nunes Rodrigues	2.3	Assess sales report re: going out of business, fixtures/equipment, and augment sales to compare with previous forecast.
1	10/3/2024	Thomas Mcguire	0.7	Review new documents added to data room re: financial performance.
1	10/3/2024	Thomas Mcguire	1.1	Compare SG&A and gross margin to peer companies.
1	10/3/2024	Thomas Mcguire	2.5	Review sales and gross margin analysis.
1	10/3/2024	Thomas Mcguire	2.8	Analyze sales information by category.
1	10/3/2024	Timothy Schleeter	0.9	Review e-commerce initial findings.
1	10/3/2024	William Krogstad	0.6	Research anticipated impacts of port closures on furniture and mass retailers.
1	10/3/2024	William Krogstad	0.8	Analyze e-commerce and omni-channel profitability.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
1	10/3/2024	William Krogstad	0.9	Review sales and gross margin analyses.
1	10/4/2024	Sarah Moran	0.4	Prepare daily email update on case news and docket filings for the team.
1	10/4/2024	Thomas Mcguire	0.9	Conduct benchmarking analysis of e-commerce performance of peer companies.
1	10/4/2024	Thomas Mcguire	1.0	Review analysis of net sales, gross and operating margins, and e-commerce performance.
1	10/4/2024	Thomas Mcguire	1.8	Analyze net sales, gross and operating margins, and e-commerce performance.
1	10/4/2024	Thomas Mcguire	2.7	Refine analysis on gross and operating margins.
1	10/4/2024	Timothy Schleeter	1.2	Conduct initial review of inventory sourcing.
1	10/4/2024	William Krogstad	1.7	Analyze SG&A cost reduction program.
1	10/7/2024	Clifford Zucker	0.5	Review and analyze going out of business sales activity.
1	10/7/2024	Clifford Zucker	0.7	Review and analyze store level operating performance.
1	10/7/2024	Max Abramson	1.0	Assess latest performance by store provided by the Debtors.
1	10/7/2024	Max Abramson	2.1	Review EBITDA performance by store.
1	10/7/2024	Sarah Moran	0.4	Prepare daily email update on case news and docket filings for the team.
1	10/7/2024	Thomas Mcguire	1.6	Assess e-commerce strategy and distribution center network.
1	10/7/2024	Thomas Mcguire	2.1	Research competitor e-commerce platforms.
1	10/7/2024	Thomas Mcguire	2.3	Analyze employee census data to consider impacts of SG&A cost-takeout strategies.
1	10/8/2024	Clifford Zucker	0.5	Review and analyze updated case timeline.
1	10/8/2024	Max Abramson	0.9	Perform store level P&L comparison.
1	10/8/2024	Max Abramson	1.7	Layer in inventory analysis into EBITDA performance by store.
1	10/8/2024	Max Abramson	2.8	Assess EBITDA performance by store.
1	10/8/2024	Sarah Moran	0.6	Prepare daily email update on case news and docket filings for the team.
1	10/8/2024	Thomas Mcguire	0.7	Review analysis of store profitability.
1	10/8/2024	Thomas Mcguire	1.2	Assess current shipping expenses in e-commerce channels.
1	10/8/2024	Thomas Mcguire	2.1	Analyze profitability by channel.
1	10/8/2024	Thomas Mcguire	2.3	Analyze database of e-commerce-related expenses.
1	10/8/2024	Thomas Mcguire	2.6	Analyze store profitability by channel.
1	10/8/2024	Timothy Schleeter	1.2	Review omni-channel strategy and investments.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
1	10/8/2024	Timothy Schleeter	1.7	Review omni-channel performance.
1	10/9/2024	Max Abramson	1.0	Complete e-commerce review.
1	10/9/2024	Max Abramson	1.4	Prepare analysis of inventory.
1	10/9/2024	Max Abramson	2.1	Analyze inventory by store.
1	10/9/2024	Sarah Moran	0.5	Prepare daily email update on case news and docket filings for the team.
1	10/9/2024	Thomas McGuire	2.2	Assess sales by channel.
1	10/9/2024	William Krogstad	1.9	Assess store-level financial data.
1	10/9/2024	William Krogstad	2.3	Assess store-level financial data for closing stores.
1	10/10/2024	Clifford Zucker	0.3	Review and analyze operating results and reporting.
1	10/10/2024	Max Abramson	0.4	Review inventory by store.
1	10/10/2024	Sarah Moran	0.4	Prepare daily email update on case news and docket filings for the team.
1	10/10/2024	Thomas McGuire	2.1	Analyze impact of sales channel dilutive margins.
1	10/10/2024	Thomas McGuire	2.4	Assess sales and margin by channel, and review benchmarking of peer companies.
1	10/10/2024	William Krogstad	0.6	Review e-commerce performance.
1	10/11/2024	Clifford Zucker	0.4	Continue to review and analyze prepetition lender presentations.
1	10/11/2024	Clifford Zucker	0.5	Review and analyze prepetition lender presentations.
1	10/11/2024	Sarah Moran	0.5	Prepare daily email update on case news and docket filings for the team.
1	10/11/2024	Thomas McGuire	0.7	Review analysis on e-commerce sales channels.
1	10/11/2024	Thomas McGuire	1.4	Research other discount retailers' approach to e-commerce.
1	10/11/2024	Thomas McGuire	1.5	Analyze Debtors' SG&A.
1	10/11/2024	Thomas McGuire	2.8	Conduct EBITDA analysis comparing in-store, e-commerce, and omni sales channels.
1	10/11/2024	William Krogstad	0.7	Review e-commerce sales analysis.
1	10/11/2024	William Krogstad	1.4	Review omni-channel / e-commerce profitability by channel.
1	10/14/2024	Thomas McGuire	0.8	Assess timeline of cost analysis.
1	10/14/2024	Thomas McGuire	0.9	Assess potential costs for various channels and impact to current margins.
1	10/14/2024	Thomas McGuire	1.5	Continue SG&A analysis of omni-channels.
1	10/14/2024	Thomas McGuire	2.2	Review benchmarking analysis on peer discount retailers.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
1	10/14/2024	Thomas Mcguire	3.1	Finalize omni-channel EBITDA analysis.
1	10/15/2024	Sarah Moran	0.6	Prepare daily email update on case news and docket filings for the team.
1	10/15/2024	Thomas Mcguire	2.1	Review e-commerce and omni-channel observations.
1	10/15/2024	Thomas Mcguire	2.3	Assess EBITDA margin by store and omni-channels.
1	10/16/2024	Sarah Moran	0.5	Prepare daily email update on case news and docket filings for the team.
1	10/16/2024	Thomas Mcguire	1.7	Analyze and review loyalty member sales.
1	10/17/2024	Sarah Moran	0.5	Prepare daily email update on case news and docket filings for the team.
1	10/18/2024	Calvin Aas	1.0	Analyze going out of business sales including forecast vs actual reported.
1	10/18/2024	Calvin Aas	1.3	Prepare consolidated analysis of going out of business sales.
1	10/18/2024	Sarah Moran	0.5	Prepare daily email update on case news and docket filings for the team.
1	10/18/2024	Sarah Moran	1.8	Update going out of business sale analyses with newly received data.
1	10/18/2024	Sarah Moran	2.0	Prepare summary of going out of business and normal sales for actuals period.
1	10/21/2024	Sarah Moran	0.6	Prepare daily email update on case news and docket filings for the team.
1	10/21/2024	Sarah Moran	2.2	Prepare going out of business sales analysis for weekly Committee presentation.
1	10/22/2024	Sarah Moran	0.7	Prepare daily email update on case news and docket filings for the team.
1	10/24/2024	Sophia Cassidy	0.2	Prepare daily email update on case news and docket filings for the team.
1	10/25/2024	Calvin Aas	1.0	Analyze going out of business sales results.
1	10/25/2024	Sophia Cassidy	0.2	Prepare daily email update on case news and docket filings for the team.
1	10/25/2024	Thiago Nunes Rodrigues	1.0	Prepare budget to actuals analysis re: going out of business sales.
1	10/28/2024	Thiago Nunes Rodrigues	0.9	Prepare weekly discussion materials for the Committee re: going out of business sales and going-concern bid received.
1	10/30/2024	Sophia Cassidy	0.3	Prepare daily email update on case news and docket filings for the team.
1	10/31/2024	Sophia Cassidy	0.4	Prepare daily email update on case news and docket filings for the team.
1 Total			131.2	
2	9/25/2024	Calvin Aas	0.2	Assess key outstanding items regarding DIP budget.
2	9/25/2024	Calvin Aas	0.3	Prepare initial list of follow up questions regarding the DIP budget model.
2	9/25/2024	Calvin Aas	2.5	Analyze support for DIP budget provided by the Debtors' advisors.
2	9/25/2024	Thiago Nunes Rodrigues	0.5	Assess other operating disbursements in the DIP budget model.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
2	9/25/2024	Thiago Nunes Rodrigues	0.8	Prepare request list for the Debtors' financial advisor on detailed information regarding the DIP budget and first day motions.
2	9/25/2024	Thiago Nunes Rodrigues	1.1	Assess prepetition disbursements in the DIP budget model for the 13-week period.
2	9/26/2024	Calvin Aas	0.1	Review outstanding DIP budget diligence.
2	9/26/2024	Calvin Aas	0.3	Coordinate on key outstanding items regarding liquidity diligence.
2	9/26/2024	Calvin Aas	0.4	Assess outstanding diligence items related to DIP budget and other liquidity matters.
2	9/26/2024	Calvin Aas	0.6	Prepare for call with the Debtors' advisors to discuss DIP budget.
2	9/26/2024	Calvin Aas	0.7	Continue to prepare for call with the Debtors' advisors to discuss DIP budget.
2	9/26/2024	Calvin Aas	0.8	Review materials needed for DIP budget analysis presentation for the Committee.
2	9/26/2024	Calvin Aas	1.0	Continue to assess the DIP budget supporting materials related to forecasted disbursements.
2	9/26/2024	Calvin Aas	1.0	Assess key DIP budget assumptions.
2	9/26/2024	Calvin Aas	1.1	Continue to assess key DIP budget assumptions.
2	9/26/2024	Calvin Aas	1.9	Assess variance between DIP budget model and supporting files.
2	9/26/2024	Calvin Aas	1.9	Assess the DIP budget supporting materials related to forecasted disbursements.
2	9/26/2024	Calvin Aas	2.0	Assess key outstanding questions and data requests relating to the DIP budget supporting files.
2	9/26/2024	Clifford Zucker	0.2	Participate on call with creditors on cash flow budget and other case issues.
2	9/26/2024	Clifford Zucker	0.6	Review and analyze liquidity forecast.
2	9/26/2024	Clifford Zucker	0.6	Review and analyze cash flow projection detail.
2	9/26/2024	Megan Hyland	2.2	Assess DIP budget detail.
2	9/26/2024	Thiago Nunes Rodrigues	0.4	Correspond with Debtors' financial advisor re: DIP budget and first day motions.
2	9/26/2024	Thiago Nunes Rodrigues	1.0	Update initial request list re: DIP budget and first day motions.
2	9/26/2024	Thiago Nunes Rodrigues	1.0	Review and provide comments to outstanding questions re: DIP budget.
2	9/26/2024	Thiago Nunes Rodrigues	2.9	Assess sales and operating receipts assumptions in the DIP budget.
2	9/27/2024	Calvin Aas	0.3	Assess new DIP budget model provided by the Debtors' advisors.
2	9/27/2024	Calvin Aas	0.4	Assess follow up questions from call with the Debtors' advisors regarding DIP budget and cash flow actuals.
2	9/27/2024	Calvin Aas	0.5	Finalize analysis of DIP budget variance between supporting files and reported figures.
2	9/27/2024	Calvin Aas	0.6	Review DIP budget diligence and outstanding questions.
2	9/27/2024	Calvin Aas	0.8	Review DIP budget to actual variance reporting.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
2	9/27/2024	Calvin Aas	0.9	Prepare for call with the Debtors' advisors regarding DIP budget.
2	9/27/2024	Calvin Aas	1.0	Assess key take aways from call with the Debtors' advisors regarding DIP budget diligence.
2	9/27/2024	Calvin Aas	1.0	Prepare cash flow variance assessment.
2	9/27/2024	Calvin Aas	1.1	Assess additional outstanding questions on new DIP budget to actuals reporting.
2	9/27/2024	Calvin Aas	1.5	Prepare summary of DIP budget to actual variance for the Committee.
2	9/27/2024	Clifford Zucker	0.9	Participate on call with the Debtors' financial advisor re: DIP budget.
2	9/27/2024	Clifford Zucker	0.4	Review and analyze cash flow variance report.
2	9/27/2024	Elizabeth Hu	0.9	Participate on call with the Debtors' financial advisor re: DIP budget.
2	9/27/2024	Elizabeth Hu	0.4	Review notes from DIP budget call and incorporate comments.
2	9/27/2024	Elizabeth Hu	0.6	Review cash flow forecast support.
2	9/27/2024	Megan Hyland	0.9	Participate on call with the Debtors' financial advisor re: DIP budget.
2	9/27/2024	Megan Hyland	0.2	Assess cash flow budget to actuals variance report.
2	9/27/2024	Megan Hyland	1.9	Follow up on outstanding diligence items re: DIP budget and first day motions.
2	9/27/2024	Thiago Nunes Rodrigues	0.9	Participate on call with the Debtors' financial advisor re: DIP budget.
2	9/27/2024	Thiago Nunes Rodrigues	1.0	Assess non-operating disbursements in the DIP budget to understand assumptions and potential risks to the forecast.
2	9/27/2024	Thiago Nunes Rodrigues	1.0	Review additional documents provided by the Debtors' financial advisor re: DIP budget and variance analysis.
2	9/28/2024	Calvin Aas	0.3	Prepare list of outstanding diligence and questions re: liquidity.
2	9/28/2024	Calvin Aas	0.3	Update Committee presentation regarding liquidity diligence and other related case updates.
2	9/28/2024	Calvin Aas	0.4	Update assessment of cash flow budget to actuals.
2	9/28/2024	Calvin Aas	0.4	Review draft of Committee presentation re: DIP budget analysis.
2	9/28/2024	Calvin Aas	1.1	Prepare status update of key workstreams for Committee presentation re: DIP budget, sale process update, and diligence update.
2	9/28/2024	Calvin Aas	1.5	Prepare materials analyzing key DIP budget assumptions and considerations for Committee presentation.
2	9/28/2024	Calvin Aas	2.1	Analyze updated DIP budget model support.
2	9/28/2024	Thiago Nunes Rodrigues	2.7	Assess key assumptions in the detailed DIP budget model.
2	9/29/2024	Calvin Aas	0.5	Analyze impact of going out of business sales to cash flows.
2	9/29/2024	Calvin Aas	0.7	Assess open diligence re: DIP budget assumptions.
2	9/29/2024	Calvin Aas	0.7	Review Committee presentation regarding liquidity and diligence updates.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
2	9/29/2024	Calvin Aas	0.8	Revise outstanding items regarding DIP budget variance reporting.
2	9/29/2024	Calvin Aas	0.9	Review DIP budget for 503(b)(9) and critical vendor payment assumptions.
2	9/29/2024	Calvin Aas	1.0	Update assessment of key DIP budget assumptions.
2	9/29/2024	Calvin Aas	1.0	Participate on call with team to review DIP budget items.
2	9/29/2024	Calvin Aas	1.4	Update analysis on DIP budget to cash flow actuals.
2	9/29/2024	Calvin Aas	1.4	Prepare follow up questions regarding DIP budget assumptions.
2	9/29/2024	Megan Hyland	0.5	Review follow up diligence questions re: DIP budget.
2	9/29/2024	Thiago Nunes Rodrigues	0.5	Incorporate revisions to the Committee report re: cash and liquidity update.
2	9/29/2024	Thiago Nunes Rodrigues	1.0	Prepare agenda for meetings to be held with Debtors' advisors re: cash and liquidity.
2	9/29/2024	Thiago Nunes Rodrigues	1.0	Incorporate updates to the Committee report re: cash and liquidity update.
2	9/29/2024	Thiago Nunes Rodrigues	1.0	Participate on call with team to review DIP budget items.
2	9/29/2024	Thiago Nunes Rodrigues	2.0	Review and provide comments to the Committee presentation re: cash and liquidity update.
2	9/30/2024	Calvin Aas	1.0	Participate on call with the Debtors' financial advisor re: DIP budget.
2	9/30/2024	Calvin Aas	0.3	Finalize question list regarding DIP budget and actuals.
2	9/30/2024	Calvin Aas	0.5	Prepare follow up questions on DIP budget assumptions.
2	9/30/2024	Calvin Aas	0.5	Assess key outstanding items related to diligence requests re: DIP budget.
2	9/30/2024	Calvin Aas	0.6	Update DIP budget diligence request list.
2	9/30/2024	Calvin Aas	0.8	Assess key closing cost assumptions in DIP budget.
2	9/30/2024	Calvin Aas	1.0	Assess key take aways from DIP budget discussions with the Debtors' advisors.
2	9/30/2024	Calvin Aas	1.2	Update draft Committee materials regarding DIP budget and key case diligence based on comments from team.
2	9/30/2024	Calvin Aas	1.3	Update Committee presentation materials regarding liquidity with additional detail received.
2	9/30/2024	Calvin Aas	1.3	Update DIP budget analysis materials with additional comments from the team.
2	9/30/2024	Calvin Aas	2.5	Assess cash flow model assumptions on operating receipts and operating disbursements.
2	9/30/2024	Clifford Zucker	0.7	Review and analyze cash management motion.
2	9/30/2024	Elizabeth Hu	0.2	Review notes from the DIP budget update call with the Debtors' advisors.
2	9/30/2024	Elizabeth Hu	0.8	Review liquidity update for Committee discussion materials and incorporate comments.
2	9/30/2024	Megan Hyland	1.0	Participate on call with the Debtors' financial advisor re: DIP budget.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
2	9/30/2024	Megan Hyland	1.4	Assess key DIP budget assumptions.
2	9/30/2024	Thiago Nunes Rodrigues	1.0	Participate on call with the Debtors' financial advisor re: DIP budget.
2	9/30/2024	Thiago Nunes Rodrigues	0.3	Correspond with Debtors' advisors re: DIP budget and liquidity variance analysis.
2	9/30/2024	Thiago Nunes Rodrigues	0.5	Review follow-up items for the Debtors' advisors re: DIP budget and related issues.
2	9/30/2024	Thiago Nunes Rodrigues	2.0	Review Committee presentation re: cash and liquidity update.
2	10/1/2024	Calvin Aas	0.5	Review DIP budget materials for the Committee.
2	10/1/2024	Calvin Aas	0.1	Review DIP budget material updates for the Committee.
2	10/1/2024	Calvin Aas	0.2	Assess Committee materials relating to DIP budget.
2	10/1/2024	Calvin Aas	0.3	Review updates to the Committee presentation regarding liquidity.
2	10/1/2024	Calvin Aas	0.4	Prepare summary of key risks and opportunities to DIP budget.
2	10/1/2024	Calvin Aas	0.4	Review analysis of forecasted liquidity.
2	10/1/2024	Calvin Aas	0.4	Review and provide comments to the Committee presentation regarding liquidity.
2	10/1/2024	Calvin Aas	0.8	Analyze DIP budget to determine additional key assumptions relating to non-operating disbursements.
2	10/1/2024	Calvin Aas	0.9	Update diligence request list with outstanding items related to DIP budget.
2	10/1/2024	Calvin Aas	1.0	Analyze DIP budget to determine additional key assumptions relating to operating disbursements.
2	10/1/2024	Calvin Aas	1.0	Analyze key risks and opportunities to DIP budget.
2	10/1/2024	Calvin Aas	1.0	Update DIP budget materials with additional key assumptions.
2	10/1/2024	Calvin Aas	1.1	Analyze DIP budget to determine additional key assumptions relating to financing.
2	10/1/2024	Calvin Aas	1.1	Assess key additional questions regarding new DIP budget assumptions.
2	10/1/2024	Calvin Aas	1.3	Analyze DIP budget to determine additional key assumptions relating to sales and sales receipts.
2	10/1/2024	Calvin Aas	1.7	Finalize draft Committee diligence update presentation re: DIP budget.
2	10/1/2024	Clifford Zucker	0.4	Review comments to Committee discussion materials re: DIP budget.
2	10/1/2024	Clifford Zucker	0.6	Continue to review comments to Committee discussion materials re: DIP budget.
2	10/1/2024	Elizabeth Hu	0.3	Correspond with team re: further diligence on liquidity.
2	10/1/2024	Elizabeth Hu	0.3	Provide comments on the Committee presentation re: DIP budget.
2	10/1/2024	Elizabeth Hu	0.8	Review the cash flow forecast and budget to variance analysis in preparation for Committee call.
2	10/1/2024	Megan Hyland	0.4	Follow up with Debtors' advisors on diligence re: DIP budget and other first day motions.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
2	10/1/2024	Megan Hyland	0.7	Assess DIP budget assumptions.
2	10/1/2024	Megan Hyland	1.6	Review and provide comments on discussion materials for Committee call re: liquidity and diligence updates.
2	10/1/2024	Sarah Moran	0.5	Continue to revise DIP budget overview.
2	10/1/2024	Sarah Moran	1.0	Review updates to Committee presentations re: liquidity.
2	10/1/2024	Sarah Moran	1.7	Assess DIP budget sales and disbursements.
2	10/1/2024	Sarah Moran	1.8	Revise DIP budget overview.
2	10/1/2024	Sarah Moran	1.9	Assess DIP budget weekly ending cash.
2	10/1/2024	Sarah Moran	2.2	Assess DIP budget overview opportunities and risks.
2	10/1/2024	Sarah Moran	2.2	Continue to assess the DIP budget weekly ending cash.
2	10/1/2024	Thiago Nunes Rodrigues	0.3	Correspond with the Debtors' advisors with additional requests re: cash and liquidity variance report.
2	10/1/2024	Thiago Nunes Rodrigues	0.5	Review and provide comments to Committee discussion materials re: DIP budget overview.
2	10/1/2024	Thiago Nunes Rodrigues	0.7	Correspond with the Debtors' advisors with additional detailed requests re: DIP budget
2	10/1/2024	Thiago Nunes Rodrigues	1.5	Incorporate revisions to the Committee report re: cash and liquidity update and variance analysis.
2	10/1/2024	Thiago Nunes Rodrigues	1.8	Prepare Committee report re: cash and liquidity update and variance analysis.
2	10/2/2024	Calvin Aas	0.2	Assess revisions to budget to actuals analysis for Committee presentation.
2	10/2/2024	Calvin Aas	0.2	Assess revisions to borrowing base analysis.
2	10/2/2024	Calvin Aas	0.2	Clarify questions regarding analysis of Debtors' liquidity.
2	10/2/2024	Calvin Aas	0.2	Review initial draft Committee presentation re: liquidity update.
2	10/2/2024	Calvin Aas	0.3	Review initial draft of Committee presentation regarding DIP budget.
2	10/2/2024	Calvin Aas	0.3	Prepare analysis on the FILO borrowing base calculation.
2	10/2/2024	Calvin Aas	0.3	Review changes to Committee update presentation regarding the DIP budget.
2	10/2/2024	Calvin Aas	0.3	Assess revisions to Committee presentation regarding DIP budget.
2	10/2/2024	Calvin Aas	0.5	Cross reference borrowing base calculations in credit agreement with the DIP budget assumptions.
2	10/2/2024	Calvin Aas	0.5	Develop materials assessing the ABL borrowing base calculation.
2	10/2/2024	Calvin Aas	0.5	Review changes made to Committee presentation regarding executive summary and borrowing base.
2	10/2/2024	Calvin Aas	0.6	Revise Committee update presentation regarding DIP budget based on comments from team.
2	10/2/2024	Calvin Aas	0.6	Continue to analyze borrowing base forecast.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
2	10/2/2024	Calvin Aas	0.8	Analyze borrowing base forecast.
2	10/2/2024	Calvin Aas	1.0	Finalize initial draft of Committee presentation regarding DIP budget.
2	10/2/2024	Calvin Aas	1.6	Develop executive summary for Committee presentation regarding liquidity and key diligence.
2	10/2/2024	Calvin Aas	2.0	Assess DIP credit agreement for key ABL and FILO borrowing base calculations.
2	10/2/2024	Megan Hyland	3.1	Review and provide comments on DIP budget analysis.
2	10/2/2024	Sarah Moran	1.4	Update liquidity forecast materials for the Committee presentation.
2	10/2/2024	Sarah Moran	1.9	Continue to update company liquidity analysis.
2	10/2/2024	Sarah Moran	3.4	Assess liquidity forecast assumptions.
2	10/2/2024	Thiago Nunes Rodrigues	0.6	Review and provide comments on Committee discussion materials re: DIP budget overview.
2	10/2/2024	Thiago Nunes Rodrigues	0.7	Analyze borrowing base certificates compared to forecasted borrowing base in the DIP budget.
2	10/2/2024	Thiago Nunes Rodrigues	0.8	Continue to review and provide comments on Committee discussion materials re: DIP budget overview.
2	10/2/2024	Thiago Nunes Rodrigues	0.9	Review and provide comments on discussion materials for the Committee re: borrowing base overview.
2	10/3/2024	Calvin Aas	0.7	Revise assessment of DIP budget.
2	10/3/2024	Calvin Aas	1.0	Assemble materials and questions for call with the Debtors' advisors regarding DIP budget.
2	10/3/2024	Calvin Aas	1.1	Continue diligence of DIP non-operating disbursement assumptions.
2	10/3/2024	Calvin Aas	1.3	Continue diligence of DIP budget operating receipt assumptions.
2	10/3/2024	Calvin Aas	1.8	Continue diligence of DIP operating disbursement assumptions.
2	10/3/2024	Calvin Aas	2.2	Update DIP budget assumption analysis.
2	10/3/2024	Megan Hyland	3.4	Review and provide comments on DIP budget analysis.
2	10/3/2024	Sarah Moran	0.5	Assess DIP budget assumptions
2	10/3/2024	Sarah Moran	1.5	Update liquidity forecast materials for the Committee presentation.
2	10/3/2024	Sarah Moran	1.7	Revise liquidity forecast materials.
2	10/3/2024	Sarah Moran	2.2	Update assessment of liquidity forecast and actuals.
2	10/3/2024	Thiago Nunes Rodrigues	0.3	Correspond with the Debtors' advisors re: DIP budget, requests list, and first day motions questions.
2	10/3/2024	Thiago Nunes Rodrigues	0.4	Review and provide comments on discussion materials for the Committee re: DIP budget assumptions.
2	10/3/2024	Thiago Nunes Rodrigues	0.7	Update the daily request list of critical items related to the DIP budget and first day motions.
2	10/3/2024	Thiago Nunes Rodrigues	1.6	Incorporate revisions to the discussion materials for the Committee re: borrowing base and going out of business sales.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
2	10/3/2024	Thiago Nunes Rodrigues	1.8	Revise discussion materials for the Committee re: DIP budget assumptions.
2	10/4/2024	Calvin Aas	0.5	Participate on weekly call with Debtors' financial advisor re: DIP budget (partial).
2	10/4/2024	Calvin Aas	0.5	Participate on call with Debtors' financial advisor re: DIP budget assumptions.
2	10/4/2024	Calvin Aas	0.3	Review outstanding items for Committee update presentation regarding DIP budget.
2	10/4/2024	Calvin Aas	0.5	Finalize draft of Committee presentation regarding DIP budget.
2	10/4/2024	Calvin Aas	0.7	Analyze cash flow variance reporting.
2	10/4/2024	Calvin Aas	0.8	Prepare list of follow up questions re: DIP budget.
2	10/4/2024	Calvin Aas	0.8	Revise DIP budget assumptions in Committee update presentation based on comments from team.
2	10/4/2024	Calvin Aas	0.8	Update DIP budget assumptions in Committee presentation based on additional information from the Debtors.
2	10/4/2024	Calvin Aas	1.0	Revise cash flow analysis.
2	10/4/2024	Calvin Aas	1.0	Review and update DIP budget presentation.
2	10/4/2024	Calvin Aas	1.1	Diligence DIP credit agreement for details on cash sweep.
2	10/4/2024	Calvin Aas	1.4	Revise DIP budget analysis based on comments from team.
2	10/4/2024	Clifford Zucker	0.2	Review and analyze cash flow budget/actual results.
2	10/4/2024	Elizabeth Hu	1.0	Participate on weekly call with Debtors' financial advisor re: DIP budget.
2	10/4/2024	Elizabeth Hu	0.7	Review and provide comments on DIP budget analysis for the Committee.
2	10/4/2024	Megan Hyland	0.5	Participate on call with Debtors' financial advisor re: DIP budget assumptions.
2	10/4/2024	Megan Hyland	1.0	Participate on weekly call with Debtors' financial advisor re: DIP budget.
2	10/4/2024	Megan Hyland	0.2	Assess budget to actuals variance report on liquidity.
2	10/4/2024	Megan Hyland	0.9	Assess key DIP budget assumptions.
2	10/4/2024	Sarah Moran	0.5	Review case updates regarding liquidity reporting and DIP budget.
2	10/4/2024	Sarah Moran	0.5	Continue to analyze weekly cash flow budget to actual variances.
2	10/4/2024	Sarah Moran	1.8	Review weekly cash flow budget to actuals.
2	10/4/2024	Sarah Moran	2.0	Revise DIP budget and liquidity forecast materials for Committee presentation.
2	10/4/2024	Sarah Moran	2.1	Analyze weekly cash flow budget to actual variances.
2	10/4/2024	Sophia Cassidy	0.5	Review case updates regarding liquidity reporting and DIP budget.
2	10/4/2024	Sydney Ahmed	0.8	Assess non-operating disbursements in cash flow forecast.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
2	10/4/2024	Sydney Ahmed	1.2	Review cash management motion.
2	10/4/2024	Thiago Nunes Rodrigues	0.5	Participate on call with Debtors' financial advisor re: DIP budget assumptions.
2	10/4/2024	Thiago Nunes Rodrigues	1.0	Participate on weekly call with Debtors' financial advisor re: DIP budget.
2	10/4/2024	Thiago Nunes Rodrigues	0.3	Update request list for outstanding items re: cash and liquidity.
2	10/4/2024	Thiago Nunes Rodrigues	0.5	Assess weekly cash flow budget to actual variance report.
2	10/4/2024	Thiago Nunes Rodrigues	0.5	Assess Debtors' documents re: borrowing base, severance, and DIP financing.
2	10/4/2024	Thiago Nunes Rodrigues	0.5	Coordinate outstanding tasks re: DIP budget review, employee/critical vendors issues list and request list update.
2	10/4/2024	Thiago Nunes Rodrigues	0.8	Review and provide comments on Committee discussion materials re: payments to critical vendors in the DIP budget.
2	10/4/2024	Thiago Nunes Rodrigues	1.0	Review and provide comments to Committee discussion materials re: DIP budget assumptions.
2	10/4/2024	Thiago Nunes Rodrigues	1.2	Revise Committee discussion materials re: DIP budget, variance analysis and borrowing base.
2	10/5/2024	Calvin Aas	0.3	Update DIP budget cash to actuals analysis for Committee update.
2	10/5/2024	Megan Hyland	1.5	Review and provide comments on DIP budget analysis.
2	10/6/2024	Elizabeth Hu	1.4	Continue to review DIP budget and variance slides for the Committee.
2	10/7/2024	Calvin Aas	0.3	Review additions to Committee materials regarding the DIP budget.
2	10/7/2024	Calvin Aas	0.3	Participate on call with team to discuss additions to Committee discussion materials regarding the DIP budget.
2	10/7/2024	Calvin Aas	0.2	Prepare follow up questions re: DIP budget.
2	10/7/2024	Calvin Aas	0.5	Update liquidity analysis with comments from team.
2	10/7/2024	Calvin Aas	0.7	Finalize materials relating to critical vendor payments and rent in the DIP budget.
2	10/7/2024	Calvin Aas	0.8	Revise cash flow budget to actuals analysis with comments from team.
2	10/7/2024	Calvin Aas	0.8	Review and revise Committee presentation materials regarding DIP analysis per comments from Counsel.
2	10/7/2024	Calvin Aas	0.9	Review key updates made by team to Committee materials analyzing the DIP budget.
2	10/7/2024	Calvin Aas	1.0	Assess outstanding questions re: DIP budget analysis.
2	10/7/2024	Calvin Aas	1.2	Draft summary of critical vendor payments and stub rent in the DIP budget.
2	10/7/2024	Calvin Aas	1.2	Review revisions to DIP budget assumptions in Committee presentation materials.
2	10/7/2024	Calvin Aas	1.4	Continue to review revisions to DIP budget assumptions in Committee presentation materials.
2	10/7/2024	Calvin Aas	1.5	Update discussion materials on key DIP assumptions with comments from team.
2	10/7/2024	Clifford Zucker	0.4	Review and analyze DIP budget report to Committee.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
2	10/7/2024	Clifford Zucker	0.8	Review and analyze borrowing base certificates.
2	10/7/2024	Elizabeth Hu	0.3	Participate on call with team to discuss additions to Committee discussion materials regarding the DIP budget.
2	10/7/2024	Elizabeth Hu	1.1	Review and update liquidity presentation.
2	10/7/2024	Megan Hyland	2.8	Review and update DIP budget analysis.
2	10/7/2024	Sarah Moran	0.9	Compare budget to actuals for latest ABL and FILO borrowing bases.
2	10/7/2024	Sarah Moran	1.3	Revise budget to actuals analysis for latest ABL and FILO borrowing bases.
2	10/7/2024	Sarah Moran	1.3	Update presentation materials regarding DIP budget for weekly Committee meeting.
2	10/7/2024	Sarah Moran	1.4	Review interest calculations and assumptions in DIP budget.
2	10/7/2024	Sarah Moran	1.5	Assess updated budget in comparison to the prior version.
2	10/7/2024	Sophia Cassidy	1.3	Incorporate edits to the discussion materials for Committee report regarding the DIP budget.
2	10/7/2024	Steven Simms	0.4	Review and revise Committee presentation regarding DIP budget.
2	10/8/2024	Calvin Aas	0.5	Participate on call with team to discuss comments on the liquidity presentation.
2	10/8/2024	Calvin Aas	0.2	Update analysis of exit costs in the DIP budget.
2	10/8/2024	Calvin Aas	0.6	Review materials for preparation of DIP budget analysis.
2	10/8/2024	Calvin Aas	0.7	Update analysis of key DIP budget assumptions.
2	10/8/2024	Calvin Aas	1.0	Finalize Committee update presentation regarding DIP budget.
2	10/8/2024	Clifford Zucker	0.5	Participate on call with the lenders' advisors re: DIP budget issues.
2	10/8/2024	Elizabeth Hu	0.5	Participate on call with team to discuss comments on the liquidity presentation.
2	10/8/2024	Elizabeth Hu	0.5	Participate on call with the lenders' advisors re: DIP budget issues.
2	10/8/2024	Megan Hyland	0.5	Participate on call with the lenders' advisors re: DIP budget issues.
2	10/8/2024	Megan Hyland	0.5	Prepare for Committee call to discuss the DIP budget.
2	10/8/2024	Megan Hyland	1.1	Finalize DIP budget analysis for Committee discussion materials.
2	10/8/2024	Megan Hyland	1.7	Prepare updated diligence list re: DIP budget assumptions.
2	10/8/2024	Sarah Moran	1.3	Review discussion materials re: liquidity for the weekly Committee call.
2	10/8/2024	Sophia Cassidy	0.5	Assess documents provided related to liquidity.
2	10/9/2024	Clifford Zucker	0.7	Review and analyze liquidity projections.
2	10/9/2024	Elizabeth Hu	0.8	Review the DIP budget model.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
2	10/9/2024	Megan Hyland	0.4	Participate on call with the Debtors' financial advisor re: DIP budget questions.
2	10/9/2024	Megan Hyland	0.6	Assess DIP budget assumptions.
2	10/9/2024	Megan Hyland	0.7	Review and provide comments on cash management order.
2	10/9/2024	Megan Hyland	1.1	Follow up on outstanding diligence questions re: DIP budget.
2	10/9/2024	Sophia Cassidy	0.2	Assess documents provided related to the DIP budget.
2	10/10/2024	Calvin Aas	0.8	Review updated DIP budget reporting.
2	10/10/2024	Calvin Aas	0.9	Assess new preliminary updated DIP budget materials provided by the Debtors' advisors.
2	10/10/2024	Calvin Aas	1.4	Prepare variance analysis of preliminary updated DIP budget to prior version.
2	10/10/2024	Calvin Aas	1.5	Bridge variances between financing scenarios in DIP budget.
2	10/10/2024	Calvin Aas	1.8	Assess impact of DIP financing scenarios on liquidity in DIP budget model.
2	10/10/2024	Clifford Zucker	0.6	Review and analyze liquidity sensitivity.
2	10/10/2024	Megan Hyland	1.6	Assess updated assumptions in DIP budget.
2	10/10/2024	Sarah Moran	1.3	Revise weekly cash flow budget to actual analysis.
2	10/11/2024	Calvin Aas	0.5	Participate on call with team to discuss preliminary updated DIP budget.
2	10/11/2024	Calvin Aas	0.4	Prepare follow up requests regarding changes to preliminary DIP budget.
2	10/11/2024	Calvin Aas	0.6	Review email correspondence relating to preliminary updated DIP budget and other liquidity and cash flow matters.
2	10/11/2024	Calvin Aas	0.8	Prepare draft outline of materials for Committee with cash flow and DIP budget updates.
2	10/11/2024	Calvin Aas	1.0	Prepare variance analysis of updated preliminary DIP budget.
2	10/11/2024	Calvin Aas	1.2	Assess additional outstanding diligence on preliminary updated DIP budget.
2	10/11/2024	Calvin Aas	1.3	Develop follow up questions regarding DIP budget reporting.
2	10/11/2024	Calvin Aas	1.3	Analyze updated preliminary DIP budget.
2	10/11/2024	Calvin Aas	1.5	Assess updated DIP budget for key disbursements assumptions.
2	10/11/2024	Clifford Zucker	0.5	Review and analyze updated draft cash projections.
2	10/11/2024	Megan Hyland	0.3	Participate on call with the Debtors' and lenders' advisors re: updated DIP budget.
2	10/11/2024	Megan Hyland	0.5	Follow up on outstanding diligence re: DIP budget.
2	10/11/2024	Megan Hyland	3.3	Assess updated DIP budget assumptions.
2	10/11/2024	Sarah Moran	0.5	Participate on call with team to discuss preliminary updated DIP budget.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
2	10/11/2024	Sarah Moran	1.9	Prepare summary of actuals to date with new budget.
2	10/11/2024	Sarah Moran	1.9	Revise weekly budget to actual analysis.
2	10/11/2024	Sarah Moran	2.1	Compare old DIP budget with new proposed budget.
2	10/11/2024	Sarah Moran	2.2	Update weekly cash flow budget to actuals.
2	10/11/2024	Sydney Ahmed	1.1	Assess liquidity related updates to information request list.
2	10/12/2024	Megan Hyland	0.8	Assess variances between new DIP budget and prior version.
2	10/12/2024	Megan Hyland	0.5	Participate on call with the Debtors' financial advisor re: updated DIP budget.
2	10/13/2024	Calvin Aas	1.8	Analyze weekly DIP budget to actuals.
2	10/13/2024	Elizabeth Hu	0.7	Participate on call with the Debtors' financial advisor re: DIP budget.
2	10/13/2024	Megan Hyland	0.7	Participate on call with the Debtors' financial advisor re: DIP budget.
2	10/14/2024	Calvin Aas	0.3	Participate on call with the lenders' advisors and Debtors' advisors re: DIP budget changes.
2	10/14/2024	Calvin Aas	0.4	Summarize key DIP budget enhancements.
2	10/14/2024	Calvin Aas	0.6	Summarize key changes to the preliminary DIP budget materials.
2	10/14/2024	Calvin Aas	0.8	Analyze new budget to actuals commentary provided by the Debtors' advisors.
2	10/14/2024	Calvin Aas	0.8	Revise presentation re: DIP budget per comments from team.
2	10/14/2024	Calvin Aas	0.8	Analyze budget to actuals covenant testing.
2	10/14/2024	Calvin Aas	1.1	Finalize draft of Committee update materials regarding updated DIP budget.
2	10/14/2024	Calvin Aas	1.1	Review updated DIP materials provided by the lenders' advisors.
2	10/14/2024	Calvin Aas	1.2	Review new DIP budget materials received from the Debtors' advisors.
2	10/14/2024	Calvin Aas	1.3	Asses key DIP budget enhancements.
2	10/14/2024	Clifford Zucker	0.2	Participate on call with the Debtors' financial advisor on stub rent payments in the DIP budget.
2	10/14/2024	Clifford Zucker	0.3	Participate on call with the lenders' advisors and Debtors' advisors re: DIP budget changes.
2	10/14/2024	Clifford Zucker	0.5	Review and analyze revised stub rent payments assumptions in the DIP budget.
2	10/14/2024	Megan Hyland	0.3	Participate on call with the lenders' advisors and Debtors' advisors re: DIP budget changes.
2	10/14/2024	Megan Hyland	0.8	Participate on call with the Debtors' financial advisor re: DIP budget.
2	10/14/2024	Megan Hyland	1.0	Assess potential changes to DIP budget to reflect DIP negotiations.
2	10/14/2024	Megan Hyland	1.4	Assess proposal from lenders re: DIP budget.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
2	10/14/2024	Sarah Moran	1.0	Review preliminary DIP budget updates.
2	10/14/2024	Sarah Moran	1.8	Review updated liquidity forecast.
2	10/14/2024	Sophia Cassidy	0.1	Coordinate weekly calls for team.
2	10/14/2024	Steven Simms	0.8	Participate on call with Debtors' financial advisor re: DIP budget.
2	10/14/2024	Steven Simms	0.6	Review items related to cure and other costs in the DIP budget.
2	10/15/2024	Calvin Aas	0.4	Review email correspondence relating to key case developments regarding preliminary updated DIP budget and other liquidity matters.
2	10/15/2024	Calvin Aas	0.5	Revise Committee discussion materials with comments from Counsel regarding preliminary updated DIP budget.
2	10/15/2024	Calvin Aas	0.7	Finalize draft Committee update presentation re: DIP budget.
2	10/15/2024	Calvin Aas	0.8	Prepare summary of key assumptions in updated DIP budget.
2	10/15/2024	Calvin Aas	1.1	Finalize Committee presentation regarding preliminary updated DIP budget.
2	10/15/2024	Clifford Zucker	0.3	Participate on call with Counsel on admin expense payments.
2	10/15/2024	Clifford Zucker	0.4	Review revised budget and admin expenses.
2	10/15/2024	Clifford Zucker	0.4	Review and analyze letters of credit exposure.
2	10/15/2024	Clifford Zucker	0.5	Review and analyze updated DIP budget.
2	10/15/2024	Elizabeth Hu	0.3	Review vendor related payments in the budget.
2	10/15/2024	Megan Hyland	0.3	Prepare fee estimate for DIP budget.
2	10/15/2024	Megan Hyland	0.4	Follow up on open diligence re: DIP budget.
2	10/15/2024	Megan Hyland	2.1	Assess changes to DIP budget assumptions.
2	10/15/2024	Megan Hyland	2.7	Assess stub rent and 503(b)(9) assumptions in the DIP budget.
2	10/15/2024	Sarah Moran	1.6	Update DIP budget with new liquidity forecast materials.
2	10/15/2024	Sophia Cassidy	0.3	Assess documents provided re: letters of credit.
2	10/15/2024	Sophia Cassidy	0.5	Assess professional fee estimates for DIP budget.
2	10/16/2024	Calvin Aas	0.2	Draft correspondence with the Debtors' advisors regarding outstanding data requests related to the DIP budget.
2	10/16/2024	Calvin Aas	0.3	Finalize Committee discussion materials re: DIP budget analysis.
2	10/16/2024	Calvin Aas	0.4	Review outstanding data requests related to DIP budget.
2	10/16/2024	Calvin Aas	0.5	Assess DIP budget updates.
2	10/16/2024	Calvin Aas	1.2	Asses DIP fees and exit costs in DIP budget.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
2	10/16/2024	Megan Hyland	0.8	Assess assumptions for 503(b)(9) payments in the DIP budget.
2	10/16/2024	Steven Simms	0.4	Review DIP budget issues.
2	10/17/2024	Calvin Aas	1.0	Analyze weekly budget to actuals reporting.
2	10/17/2024	Calvin Aas	1.1	Analyze disbursement variance between preliminary updated DIP budget and initial DIP budget.
2	10/17/2024	Calvin Aas	1.1	Prepare draft of Committee presentation re: liquidity update.
2	10/17/2024	Clifford Zucker	0.3	Review and analyze weekly budget to actual reporting.
2	10/17/2024	Elizabeth Hu	0.4	Participate on call with the Debtors' financial advisor re: DIP budget diligence and reporting.
2	10/17/2024	Megan Hyland	0.4	Participate on call with the Debtors' financial advisor re: DIP budget diligence and reporting.
2	10/17/2024	Megan Hyland	0.4	Review liquidity budget to actuals variance reporting.
2	10/17/2024	Sarah Moran	2.0	Update DIP budget materials with new budget received.
2	10/17/2024	Sarah Moran	2.9	Prepare analysis of weekly budget to actuals.
2	10/17/2024	Steven Simms	0.7	Assess DIP forecast related to settlement.
2	10/18/2024	Calvin Aas	0.5	Participate on call with the Debtors' financial advisor re: DIP budget questions.
2	10/18/2024	Calvin Aas	0.5	Assess updates for Committee presentation materials regarding updated DIP budget.
2	10/18/2024	Calvin Aas	0.7	Review materials on DIP budget to actuals.
2	10/18/2024	Calvin Aas	1.3	Assess ending liquidity variance between initial and updated DIP budget.
2	10/18/2024	Calvin Aas	2.0	Prepare weekly summary of budget to actuals reporting.
2	10/18/2024	Elizabeth Hu	0.5	Participate on call with the Debtors' financial advisor re: DIP budget questions.
2	10/18/2024	Elizabeth Hu	0.6	Participate on call with the Debtors' financial advisor to discuss remaining issues in the DIP budget.
2	10/18/2024	Elizabeth Hu	0.2	Communicate with team re: additional DIP budget items.
2	10/18/2024	Elizabeth Hu	0.4	Correspond with team to discuss the latest DIP budget.
2	10/18/2024	Elizabeth Hu	0.6	Review the latest DIP budget to ensure all settlement terms are properly reflected.
2	10/18/2024	Megan Hyland	0.2	Participate on call with the Debtors' financial advisor re: DIP budget detail for filing.
2	10/18/2024	Megan Hyland	0.5	Participate on call with the Debtors' financial advisor re: DIP budget questions.
2	10/18/2024	Megan Hyland	2.5	Assess changes in DIP budget to reflect DIP settlement terms.
2	10/18/2024	Sarah Moran	0.5	Assess updates for Committee presentation materials regarding updated DIP budget.
2	10/18/2024	Steven Simms	0.6	Participate on call with the Debtors' financial advisor to discuss remaining issues in the DIP budget.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
2	10/19/2024	Elizabeth Hu	0.6	Review DIP budget to confirm all settlement terms are properly reflected.
2	10/19/2024	Megan Hyland	0.7	Review and provide comments on Committee discussion materials re: DIP budget.
2	10/20/2024	Calvin Aas	0.4	Review Committee update materials regarding updated DIP budget.
2	10/20/2024	Calvin Aas	0.9	Review borrowing base materials.
2	10/20/2024	Calvin Aas	1.0	Update commentary on variance between old and new DIP budget.
2	10/20/2024	Calvin Aas	1.1	Assess borrowing base variance.
2	10/20/2024	Calvin Aas	2.4	Analyze new DIP budget assumptions.
2	10/20/2024	Elizabeth Hu	0.3	Review final DIP budget for filing.
2	10/20/2024	Megan Hyland	0.8	Provide comments on Committee discussion materials re: DIP budget.
2	10/20/2024	Megan Hyland	1.2	Review changes to DIP budget for filing.
2	10/20/2024	Sarah Moran	2.0	Prepare borrowing base analysis for ABL and FILO.
2	10/20/2024	Sarah Moran	2.7	Update DIP budget comparison analysis with new budget.
2	10/20/2024	Sarah Moran	2.9	Continue to update DIP budget comparison analysis with new budget.
2	10/21/2024	Calvin Aas	0.4	Participate on call with team to discuss next steps for Committee presentation regarding updated DIP budget.
2	10/21/2024	Calvin Aas	0.5	Assess DIP budget changes.
2	10/21/2024	Calvin Aas	0.6	Review ending liquidity analysis for old vs new DIP budget.
2	10/21/2024	Calvin Aas	0.6	Review analysis of DIP budget materials.
2	10/21/2024	Calvin Aas	0.9	Analyze weekly budget to actuals commentary from the Debtors' advisors.
2	10/21/2024	Calvin Aas	1.0	Analyze critical vendor disbursements in DIP budget.
2	10/21/2024	Calvin Aas	1.1	Analyze weekly variance of old vs. new DIP budget.
2	10/21/2024	Calvin Aas	1.3	Further analyze disbursements in updated DIP budget.
2	10/21/2024	Calvin Aas	1.5	Analyze outstanding data requests needed from Debtors for DIP budget analysis.
2	10/21/2024	Calvin Aas	2.0	Review Committee update materials on new DIP budget.
2	10/21/2024	Clifford Zucker	0.2	Review and analyze borrowing base calculation.
2	10/21/2024	Clifford Zucker	0.3	Correspond with Counsel re: Committee report on the DIP budget.
2	10/21/2024	Clifford Zucker	0.5	Review and analyze revised DIP budget.
2	10/21/2024	Elizabeth Hu	0.4	Participate on call with team to discuss next steps for Committee presentation regarding updated DIP budget.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
2	10/21/2024	Elizabeth Hu	0.3	Review and address Counsel's budget questions in preparation for DIP/bid procedures hearing.
2	10/21/2024	Elizabeth Hu	2.2	Review liquidity update and provide comments.
2	10/21/2024	Megan Hyland	0.2	Follow up on diligence requests re: admin payments.
2	10/21/2024	Megan Hyland	0.4	Assess updated assumptions in DIP budget.
2	10/21/2024	Megan Hyland	3.5	Review and revise discussion materials for Committee re: DIP budget/DIP settlement.
2	10/21/2024	Sarah Moran	1.0	Update Committee presentation materials regarding updated DIP budget with comments from team.
2	10/21/2024	Sarah Moran	1.0	Continue to update Committee presentation materials regarding updated DIP budget.
2	10/21/2024	Sarah Moran	2.7	Update Committee presentation materials regarding updated DIP budget.
2	10/21/2024	Steven Simms	0.4	Review updated DIP budget.
2	10/21/2024	Thiago Nunes Rodrigues	2.5	Prepare discussion materials for the Committee re: updated DIP budget and variance reporting.
2	10/22/2024	Calvin Aas	1.2	Revise materials analyzing new DIP budget per comments from team.
2	10/22/2024	Calvin Aas	2.5	Finalize materials analyzing new DIP budget.
2	10/22/2024	Clifford Zucker	0.4	Review comments to DIP budget analysis for Committee.
2	10/22/2024	Elizabeth Hu	0.4	Review and finalize liquidity presentation.
2	10/22/2024	Megan Hyland	0.2	Assess fees in DIP budget.
2	10/22/2024	Megan Hyland	0.2	Prepare for call with Committee re: liquidity update.
2	10/22/2024	Megan Hyland	0.7	Follow up with the Debtors' advisors re: outstanding DIP budget diligence requests.
2	10/22/2024	Megan Hyland	1.1	Finalize discussion materials for Committee call regarding updated DIP budget.
2	10/22/2024	Sarah Moran	1.0	Prepare Committee presentation materials regarding liquidity update.
2	10/24/2024	Calvin Aas	0.2	Coordinate reporting tasks related to liquidity.
2	10/24/2024	Calvin Aas	0.3	Draft follow up questions for the Debtors' advisors re: borrowing base.
2	10/24/2024	Calvin Aas	0.5	Review borrowing base reporting.
2	10/24/2024	Calvin Aas	0.6	Organize draft Committee update materials regarding liquidity update.
2	10/24/2024	Calvin Aas	0.6	Review updated DIP budget reporting.
2	10/24/2024	Calvin Aas	0.7	Draft follow up questions for the Debtors' advisors re: DIP budget.
2	10/24/2024	Clifford Zucker	0.4	Review and analyze cash activity and variance testing.
2	10/24/2024	Sophia Cassidy	2.1	Update the budget to actuals variance analysis.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
2	10/24/2024	Sophia Cassidy	3.0	Incorporate additional updates to the budget to actuals variance analysis.
2	10/25/2024	Calvin Aas	0.5	Participate on call with the Debtors' financial advisor to discuss DIP budget to actuals and outstanding data requests.
2	10/25/2024	Calvin Aas	0.2	Assess borrowing base update.
2	10/25/2024	Calvin Aas	0.3	Update budget to actuals variance analysis per additional clarifications from the Debtors' advisors.
2	10/25/2024	Calvin Aas	0.3	Draft follow up questions regarding the DIP budget.
2	10/25/2024	Calvin Aas	0.4	Assess DIP budget follow up questions.
2	10/25/2024	Calvin Aas	0.5	Prepare discussion materials assessing the Debtors' cash flow reporting.
2	10/25/2024	Calvin Aas	0.5	Update cash flow analysis with additional information from the Debtors' advisors.
2	10/25/2024	Calvin Aas	0.5	Analyze key outstanding items for Committee presentation relating to liquidity.
2	10/25/2024	Calvin Aas	0.9	Review draft borrowing base analysis.
2	10/25/2024	Calvin Aas	1.0	Review liquidity update summaries.
2	10/25/2024	Calvin Aas	1.1	Assess DIP cash flow reporting.
2	10/25/2024	Megan Hyland	0.5	Participate on call with the Debtors' financial advisor to discuss DIP budget to actuals and outstanding data requests.
2	10/25/2024	Megan Hyland	0.5	Assess budget to actuals re: DIP budget.
2	10/25/2024	Sophia Cassidy	2.1	Prepare weekly liquidity variance for Committee presentation.
2	10/25/2024	Sophia Cassidy	2.8	Incorporate edits to weekly liquidity variance for Committee presentation.
2	10/25/2024	Thiago Nunes Rodrigues	0.5	Participate on call with the Debtors' financial advisor to discuss DIP budget to actuals and outstanding data requests.
2	10/25/2024	Thiago Nunes Rodrigues	0.5	Review Committee discussion materials re: cash/liquidity variance.
2	10/27/2024	Calvin Aas	1.0	Analyze borrowing base.
2	10/28/2024	Calvin Aas	0.3	Update borrowing base analysis to include FILO.
2	10/28/2024	Calvin Aas	0.4	Update weekly budget to actuals analysis.
2	10/28/2024	Elizabeth Hu	0.4	Review liquidity update for Committee presentation.
2	10/28/2024	Megan Hyland	1.5	Review and update Committee discussion materials re: liquidity update and bid comparison.
2	10/28/2024	Thiago Nunes Rodrigues	2.8	Prepare discussion materials for the Committee re: cash and liquidity budget to actuals variance.
2	10/29/2024	Clifford Zucker	0.3	Review comments to Committee presentation re: liquidity update.
2	10/29/2024	Megan Hyland	0.5	Finalize Committee discussion materials re: liquidity update and bid comparison.
2	10/29/2024	Megan Hyland	0.6	Assess fee disbursements and sales in DIP budget.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
2	10/31/2024	Clifford Zucker	0.4	Review and analyze cash activity and variance reporting.
2 Total			409.0	
3	9/26/2024	Clifford Zucker	0.7	Review and analyze DIP credit agreement.
3	9/26/2024	Maxwell Dawson	0.7	Review DIP motion to evaluate key terms.
3	9/26/2024	Steven Simms	0.6	Draft email correspondence on DIP and case items.
3	9/27/2024	Jeremy Gittelman	0.5	Participate on call with the team to refine parameters for DIP study.
3	9/27/2024	Jeremy Gittelman	0.8	Review and provide comments on DIP comparable data set.
3	9/27/2024	Jeremy Gittelman	1.7	Analyze terms from various DIP financings in similar cases for inclusion in comparable analysis.
3	9/27/2024	Jeremy Gittelman	2.4	Review and prepare revisions to DIP comparable analysis.
3	9/27/2024	Maxwell Dawson	0.5	Participate on call with the team to refine parameters for DIP study.
3	9/27/2024	Maxwell Dawson	2.1	Review DIP pleadings in comparable cases to assess key terms.
3	9/27/2024	Maxwell Dawson	2.2	Analyze fee considerations related to DIP study.
3	9/27/2024	Maxwell Dawson	2.6	Prepare DIP study re: comparable case filings.
3	9/27/2024	Megan Hyland	0.3	Prepare outline for DIP overview presentation.
3	9/27/2024	Megan Hyland	0.6	Prepare list of DIP diligence questions.
3	9/30/2024	Clifford Zucker	0.5	Review and analyze DIP financing issues prepared by Counsel.
3	9/30/2024	Clifford Zucker	0.6	Review and analyze DIP financing process report.
3	9/30/2024	Clifford Zucker	0.7	Review and analyze DIP fee letters and terms.
3	9/30/2024	Jeremy Gittelman	0.5	Review and assess DIP comparable analysis.
3	9/30/2024	Jeremy Gittelman	0.8	Assess DIP financing terms for various cases to be included in comparable analysis.
3	9/30/2024	Jeremy Gittelman	0.9	Prepare draft presentation for DIP comparable analysis.
3	9/30/2024	Jeremy Gittelman	1.3	Continue to develop draft DIP comparable presentation.
3	9/30/2024	Jeremy Gittelman	1.6	Update DIP comparable analysis to incorporate comments from team.
3	9/30/2024	Maxwell Dawson	1.0	Prepare summary of DIP study of comparable cases.
3	9/30/2024	Maxwell Dawson	1.1	Perform quality check relating to DIP study analysis.
3	9/30/2024	Maxwell Dawson	1.9	Continue to prepare DIP study of comparable cases.
3	9/30/2024	Maxwell Dawson	2.8	Further prepare DIP study of comparable cases.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
3	9/30/2024	Megan Hyland	1.9	Assess DIP financing terms and potential issues.
3	10/1/2024	Clifford Zucker	0.5	Review and analyze DIP issues list.
3	10/1/2024	Maxwell Dawson	0.5	Update DIP study analysis for Committee.
3	10/1/2024	Maxwell Dawson	0.5	Assess changes to DIP study analysis for Committee presentation.
3	10/1/2024	Maxwell Dawson	0.7	Update DIP study based on comments from team.
3	10/1/2024	Megan Hyland	0.5	Assess parameters for comparable analysis on DIP financing.
3	10/2/2024	Jeremy Gittelman	0.6	Review and provide comments on updated DIP study and presentation.
3	10/2/2024	Jeremy Gittelman	1.6	Continue to evaluate DIP terms in additional cases for inclusion in comparable analysis.
3	10/2/2024	Maxwell Dawson	0.8	Add additional comparable case to DIP study.
3	10/2/2024	Maxwell Dawson	1.2	Update DIP study based on comments from team.
3	10/3/2024	Calvin Aas	1.0	Review key financing documents in sale data room.
3	10/3/2024	Calvin Aas	1.4	Continue diligence of DIP financing assumptions.
3	10/3/2024	Megan Hyland	0.2	Review and provide comments on DIP financing comp study.
3	10/4/2024	Elizabeth Hu	0.6	Review DIP comp study.
3	10/4/2024	Jeremy Gittelman	1.2	Review DIP comparable study and incorporate comments from team.
3	10/4/2024	Maxwell Dawson	0.8	Revise summary of DIP study analysis.
3	10/4/2024	Megan Hyland	0.6	Review and provide comments on DIP financing comparable analysis.
3	10/4/2024	Steven Simms	0.6	Draft email correspondence regarding DIP issues.
3	10/5/2024	Megan Hyland	0.3	Update DIP financing fee analysis.
3	10/7/2024	Elizabeth Hu	1.2	Review and update DIP comp study.
3	10/7/2024	Megan Hyland	0.6	Participate on call with Committee professionals on objections to DIP and bid procedures.
3	10/7/2024	Megan Hyland	0.7	Update diligence list for key items re: DIP financing.
3	10/7/2024	Steven Simms	0.6	Participate on call with Committee professionals on objections to DIP and bid procedures.
3	10/8/2024	Clifford Zucker	0.2	Assess DIP objection.
3	10/8/2024	Elizabeth Hu	0.5	Participate on follow up call with Counsel re: DIP issues.
3	10/8/2024	Elizabeth Hu	0.3	Review DIP fee analysis.
3	10/8/2024	Elizabeth Hu	0.4	Draft priority diligence items on DIP.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
3	10/8/2024	Jeremy Gittelman	1.2	Review and prepare updates to DIP study.
3	10/8/2024	Megan Hyland	0.5	Participate on follow up call with Counsel re: DIP issues.
3	10/9/2024	Clifford Zucker	0.8	Review and analyze DIP fee support and terms.
3	10/9/2024	Elizabeth Hu	0.5	Participate on call with team to finalize DIP study analysis.
3	10/9/2024	Elizabeth Hu	0.4	Review outstanding request items in connection with DIP analysis.
3	10/9/2024	Elizabeth Hu	0.4	Review critical diligence items re: DIP for follow up with the Debtors' advisors.
3	10/9/2024	Elizabeth Hu	0.6	Review diligence data provided by Debtors on DIP.
3	10/9/2024	Elizabeth Hu	1.4	Review DIP market study and provide comments.
3	10/9/2024	Maxwell Dawson	0.5	Participate on call with team to finalize DIP study analysis.
3	10/9/2024	Maxwell Dawson	1.1	Revise DIP study analysis with additional updates.
3	10/9/2024	Maxwell Dawson	1.3	Continue to revise DIP study analysis with additional updates.
3	10/9/2024	Megan Hyland	0.3	Participate on call with Counsel re: DIP objection.
3	10/9/2024	Megan Hyland	2.1	Assess comps for DIP financing analysis.
3	10/10/2024	Calvin Aas	0.6	Participate on call with the Debtors' advisors re: DIP financing questions.
3	10/10/2024	Clifford Zucker	0.4	Participate on call with Committee professionals re: DIP negotiations update.
3	10/10/2024	Clifford Zucker	0.3	Review and analyze Counsel/Committee correspondence re: DIP and sale process.
3	10/10/2024	Clifford Zucker	0.7	Review comments to DIP comp study and analysis.
3	10/10/2024	Elizabeth Hu	0.6	Review outstanding items on the DIP study analysis.
3	10/10/2024	Maxwell Dawson	0.4	Analyze DIP fee calculation.
3	10/10/2024	Megan Hyland	0.4	Participate on call with Committee professionals re: DIP negotiations update.
3	10/10/2024	Megan Hyland	0.6	Participate on call with Counsel re: DIP objection.
3	10/10/2024	Megan Hyland	0.6	Participate on call with the Debtors' advisors re: DIP financing questions.
3	10/10/2024	Megan Hyland	0.1	Follow up on DIP financing diligence.
3	10/10/2024	Steven Simms	0.7	Review items related to DIP financing and other case issues.
3	10/10/2024	Sydney Ahmed	0.6	Participate on call with the Debtors' advisors re: DIP financing questions.
3	10/11/2024	Clifford Zucker	0.7	Participate on call with Counsel on DIP objection and declaration status.
3	10/11/2024	Clifford Zucker	0.3	Review and analyze Counsel/Committee correspondence re: DIP and sale process.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
3	10/11/2024	Clifford Zucker	0.4	Review and analyze DIP financing process overview.
3	10/11/2024	Clifford Zucker	0.8	Review and analyze draft DIP objection.
3	10/11/2024	Elizabeth Hu	0.7	Participate on call with Counsel on DIP objection and declaration status.
3	10/11/2024	Elizabeth Hu	0.5	Follow up on DIP financing issues and budget.
3	10/11/2024	Jeremy Gittelman	1.2	Assess DIP financings in additional comparable chapter 11 cases for inclusion in DIP study.
3	10/11/2024	Jeremy Gittelman	2.4	Complete quality control assessment for terms of all comparable cases included in DIP study.
3	10/11/2024	Maxwell Dawson	0.2	Update DIP study materials for additional fee documentation.
3	10/11/2024	Megan Hyland	0.7	Participate on call with Counsel on DIP objection and declaration status.
3	10/11/2024	Megan Hyland	0.8	Participate on call with Committee professionals re: DIP negotiation update.
3	10/11/2024	Megan Hyland	0.6	Assess key outstanding case issues re: DIP and bid procedures.
3	10/11/2024	Megan Hyland	1.6	Review and provide comments on DIP objection.
3	10/11/2024	Sydney Ahmed	0.7	Review Debtors' latest production related to DIP financing analysis.
3	10/11/2024	Sydney Ahmed	1.1	Prepare updates to diligence tracker related to the DIP.
3	10/12/2024	Elizabeth Hu	0.5	Participate on call with the Debtors' financial advisor re: DIP financing issues.
3	10/12/2024	Elizabeth Hu	0.7	Correspond with team and Counsel re: DIP financing issues.
3	10/12/2024	Elizabeth Hu	0.8	Participate on call with Counsel re: DIP financing issues.
3	10/12/2024	Elizabeth Hu	0.4	Follow up on DIP financing issues with team.
3	10/12/2024	Elizabeth Hu	0.5	Review DIP financing issues and diligence.
3	10/12/2024	Elizabeth Hu	0.5	Review status of DIP financing issues, negotiations, and next steps.
3	10/12/2024	Megan Hyland	0.6	Provide comments on Committee discussion materials re: DIP financing negotiations and DIP budget.
3	10/12/2024	Megan Hyland	1.8	Review terms of comps in DIP fee analysis.
3	10/13/2024	Elizabeth Hu	0.3	Review communications re: potential settlement of DIP issues.
3	10/13/2024	Elizabeth Hu	0.4	Draft notes to Counsel re: call with the Debtors' advisors on DIP issues.
3	10/13/2024	Megan Hyland	1.0	Assess updates to DIP financing analysis for DIP objection.
3	10/14/2024	Calvin Aas	1.0	Participate on call with Committee professionals re: DIP financing negotiations update.
3	10/14/2024	Clifford Zucker	0.3	Participate on call with Counsel re: DIP declaration.
3	10/14/2024	Clifford Zucker	1.0	Participate on call with Committee professionals re: DIP financing negotiations update.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
3	10/14/2024	Clifford Zucker	0.4	Review comments to revised DIP objection draft.
3	10/14/2024	Clifford Zucker	0.5	Review and analyze FILO loan documents.
3	10/14/2024	Elizabeth Hu	1.0	Participate on call with Committee professionals re: DIP financing negotiations update.
3	10/14/2024	Elizabeth Hu	1.1	Assess DIP financing follow up issues.
3	10/14/2024	Jeremy Gittelman	0.6	Participate on call with team re: DIP study revisions.
3	10/14/2024	Jeremy Gittelman	1.9	Continue to review terms of comparable cases included in DIP study.
3	10/14/2024	Maxwell Dawson	0.6	Participate on call with team re: DIP study revisions.
3	10/14/2024	Maxwell Dawson	2.4	Prepare responses to questions regarding DIP study outputs.
3	10/14/2024	Megan Hyland	0.3	Participate on call with Counsel re: DIP declaration.
3	10/14/2024	Megan Hyland	1.0	Participate on call with Committee professionals re: DIP financing negotiations update.
3	10/14/2024	Megan Hyland	0.5	Review DIP orders in other cases for payment of stub rent.
3	10/14/2024	Megan Hyland	0.5	Review updates to DIP objection.
3	10/14/2024	Megan Hyland	0.9	Assess updates to DIP financing analysis for DIP objection.
3	10/14/2024	Megan Hyland	1.6	Review and update discussion materials for Committee re: DIP financing negotiations update.
3	10/14/2024	Steven Simms	0.9	Draft correspondence on DIP and objection issues.
3	10/15/2024	Calvin Aas	0.5	Participate on call with Committee professionals to prepare for Committee call to discuss DIP settlement.
3	10/15/2024	Calvin Aas	0.3	Assess key outstanding items related to upcoming Committee meeting regarding DIP settlement.
3	10/15/2024	Clifford Zucker	0.3	Review comments to revised DIP objection.
3	10/15/2024	Elizabeth Hu	0.3	Participate on call with Committee professionals re: DIP settlement.
3	10/15/2024	Elizabeth Hu	0.5	Participate on call with Committee professionals to prepare for Committee call to discuss DIP settlement (partial).
3	10/15/2024	Elizabeth Hu	1.1	Review and update Committee discussion materials on DIP negotiations.
3	10/15/2024	Jeremy Gittelman	1.1	Finalize DIP study ahead of objection deadline.
3	10/15/2024	Jeremy Gittelman	1.7	Evaluate terms of additional comparable chapter 11 cases for inclusion in DIP study.
3	10/15/2024	Megan Hyland	0.5	Participate on call with Committee professionals to prepare for Committee call to discuss DIP settlement.
3	10/15/2024	Megan Hyland	0.4	Assess potential revisions to DIP objection.
3	10/15/2024	Steven Simms	0.5	Participate on call with Committee professionals to prepare for Committee call to discuss DIP settlement.
3	10/15/2024	Steven Simms	1.1	Draft correspondence to Counsel regarding DIP issues.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
3	10/16/2024	Calvin Aas	0.5	Analyze numbers in draft DIP objection.
3	10/16/2024	Clifford Zucker	0.3	Review and analyze revised DIP objection.
3	10/16/2024	Clifford Zucker	0.3	Review and analyze Counsel and Committee update re: DIP.
3	10/16/2024	Elizabeth Hu	1.0	Meet with team to walk through DIP study and potential objection.
3	10/16/2024	Elizabeth Hu	0.6	Review draft DIP objection and declaration.
3	10/16/2024	Jeremy Gittelman	1.0	Meet with team to walk through DIP study and potential objection.
3	10/16/2024	Jeremy Gittelman	0.4	Assess DIP study adjustments.
3	10/16/2024	Jeremy Gittelman	0.6	Review draft DIP objection.
3	10/16/2024	Jeremy Gittelman	0.8	Continue to review and revise DIP comparable study ahead of objection deadline.
3	10/16/2024	Maxwell Dawson	1.0	Meet with team to walk through DIP study and potential objection.
3	10/16/2024	Maxwell Dawson	0.2	Assess additional cases in DIP study.
3	10/16/2024	Maxwell Dawson	0.4	Assess DIP study adjustments.
3	10/16/2024	Maxwell Dawson	0.5	Review additional case documents for potential inclusion in DIP study.
3	10/16/2024	Maxwell Dawson	0.6	Continue to review additional case documents re: DIP study.
3	10/16/2024	Megan Hyland	1.2	Assess key points for DIP objection and declaration.
3	10/16/2024	Megan Hyland	1.8	Assess DIP comps for DIP objection/declaration.
3	10/16/2024	Steven Simms	0.6	Participate on call with Committee professionals on DIP issues.
3	10/18/2024	Elizabeth Hu	0.3	Prepare for DIP/bid procedures hearing.
3	10/18/2024	Elizabeth Hu	0.4	Review draft update to the Committee on the DIP resolution.
3 Total			124.0	
4	9/27/2024	Clifford Zucker	0.8	Review and analyze critical vendor motion.
4	10/2/2024	Megan Hyland	0.3	Provide comments on issues lists re: critical vendor and wages orders.
4	10/2/2024	Megan Hyland	0.5	Review and provide comments on critical vendor order.
4	10/4/2024	Clifford Zucker	0.3	Review and analyze critical vendor template.
4	10/4/2024	Megan Hyland	0.4	Participate on call with Counsel re: comments on critical vendor and wages orders.
4	10/6/2024	Megan Hyland	0.3	Participate on call with Counsel re: critical vendor and wages outstanding issues.
4	10/6/2024	Megan Hyland	0.5	Follow up on outstanding issues re: critical vendor and wages orders.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
4	10/7/2024	Elizabeth Hu	0.5	Participate on call with the Debtors' financial advisor re: vendor and wage motion reporting.
4	10/7/2024	Megan Hyland	0.5	Participate on call with the Debtors' financial advisor re: vendor and wage motion reporting.
4	10/8/2024	Megan Hyland	0.3	Review and provide comments on critical vendors order.
4	10/8/2024	Sophia Cassidy	0.2	Incorporate edits to Committee presentation materials regarding trade vendor payments.
4	10/11/2024	Clifford Zucker	0.3	Review and analyze vendor reporting.
4	10/14/2024	Calvin Aas	0.4	Update analysis of critical vendor disbursements.
4	10/15/2024	Elizabeth Hu	0.3	Discuss 503(b)(9) question with Counsel.
4	10/17/2024	Calvin Aas	0.8	Analyze Committee member vendor claims.
4	10/17/2024	Elizabeth Hu	0.3	Participate on call with Counsel re: vendor issues.
4	10/17/2024	Elizabeth Hu	0.4	Review and summarize vendor payment reporting.
4	10/17/2024	Megan Hyland	1.2	Assess vendor reporting payments tracking.
4	10/18/2024	Calvin Aas	0.2	Assess Debtors' reporting on vendor payments.
4	10/18/2024	Calvin Aas	1.1	Assess critical vendor disbursements.
4	10/20/2024	Calvin Aas	0.4	Review critical vendor reporting.
4	10/20/2024	Calvin Aas	1.1	Revise and finalize critical vendor agreement analysis.
4	10/20/2024	Calvin Aas	1.2	Analyze critical vendor agreements.
4	10/21/2024	Calvin Aas	1.1	Update materials analyzing critical vendor agreements.
4	10/21/2024	Elizabeth Hu	0.3	Follow up with the Debtors' advisors re: vendor inquiries.
4	10/21/2024	Elizabeth Hu	0.4	Review vendor payment summary and provide comments to team.
4	10/21/2024	Megan Hyland	0.2	Review first day motion reporting re: vendor payments.
4	10/22/2024	Elizabeth Hu	0.3	Follow up on vendor request with the Debtors' advisors.
4	10/23/2024	Elizabeth Hu	0.3	Participate on call with Debtors' financial advisor re: vendor questions.
4	10/23/2024	Elizabeth Hu	0.2	Follow up with Counsel re: vendor issues.
4	10/23/2024	Megan Hyland	0.3	Participate on call with Debtors' financial advisor re: vendor questions.
4	10/23/2024	Megan Hyland	0.3	Follow up with Debtors' advisors re: vendor questions.
4	10/24/2024	Calvin Aas	1.0	Analyze critical vendor disbursements and agreements reporting.
4	10/24/2024	Elizabeth Hu	0.3	Follow up on vendor issues with the Debtors' advisors.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
4	10/24/2024	Megan Hyland	0.6	Assess vendor payments to date.
4	10/25/2024	Calvin Aas	0.4	Analyze updated critical vendor disbursements data.
4	10/25/2024	Elizabeth Hu	0.3	Participate on call with Counsel re: vendor issues.
4	10/25/2024	Elizabeth Hu	0.2	Review workplan, including vendor issues.
4	10/25/2024	Megan Hyland	0.3	Participate on call with Counsel re: vendor issues.
4	10/28/2024	Calvin Aas	0.3	Update critical vendor payment analysis.
4	10/28/2024	Megan Hyland	0.3	Assess vendor payments to date.
4	10/29/2024	Elizabeth Hu	0.2	Participate on call with Counsel re: vendor issues.
4	10/29/2024	Elizabeth Hu	0.4	Participate on call with Debtors' financial advisor re: 503(b)(9) claims.
4	10/29/2024	Megan Hyland	0.4	Participate on call with Debtors' financial advisor re: 503(b)(9) claims.
4 Total			20.4	
5	9/26/2024	Alan Tantleff	0.2	Review list of diligence items related to real estate.
5	9/26/2024	Thiago Nunes Rodrigues	0.9	Review lease sale procedures motion to identify potential issues.
5	9/26/2024	Thiago Nunes Rodrigues	1.7	Review store closing motion to identify potential issues.
5	9/27/2024	Clifford Zucker	0.5	Participate on call with the Debtors' real estate advisor re: lease sale and landlord negotiation updates.
5	9/27/2024	Clifford Zucker	0.3	Correspond with Counsel re: lease sales and negotiations.
5	9/27/2024	Elizabeth Hu	0.5	Participate on call with the Debtors' real estate advisor re: lease sale and landlord negotiation updates.
5	9/27/2024	Megan Hyland	0.5	Participate on call with the Debtors' real estate advisor re: lease sale and landlord negotiation updates.
5	9/27/2024	Thiago Nunes Rodrigues	0.5	Participate on call with the Debtors' real estate advisor re: lease sale and landlord negotiation updates.
5	9/27/2024	Thiago Nunes Rodrigues	0.8	Correspond with the team re: real estate, retail, and capital advisory workstreams.
5	9/30/2024	Clifford Zucker	0.6	Review and analyze lease sale motion.
5	10/2/2024	Alan Tantleff	0.4	Review emails from Counsel re: real estate workstreams.
5	10/2/2024	Clifford Zucker	0.4	Review and analyze lease renegotiation tracker.
5	10/2/2024	Max Abramson	1.0	Analyze initial store closures.
5	10/2/2024	Megan Hyland	0.4	Review and provide comments on lease rejection procedures.
5	10/2/2024	Thiago Nunes Rodrigues	0.3	Review closing stores to track updated footprint and going out of business sales per region.
5	10/2/2024	William Krogstad	0.8	Review distribution center project plan and analyze impact of reducing network.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
5	10/3/2024	Max Abramson	1.2	Continue to perform distribution center analysis with available data.
5	10/3/2024	Max Abramson	2.1	Continue to perform store analysis with available data.
5	10/3/2024	Timothy Schleeter	1.7	Review initial store closures and distribution center network.
5	10/3/2024	William Krogstad	0.4	Review initial observations on store closures.
5	10/4/2024	Max Abramson	1.6	Continue to assess observations on store closures.
5	10/4/2024	Max Abramson	2.2	Continue to review data files related to store and distribution center footprint.
5	10/7/2024	Alan Tantleff	0.2	Review emails from Counsel to develop real estate workstream.
5	10/7/2024	Clifford Zucker	0.2	Participate on call with Debtors' real estate advisor re: lease process update (partial).
5	10/7/2024	Elizabeth Hu	0.3	Participate on call with Debtors' real estate advisor re: lease process update.
5	10/7/2024	Sophia Cassidy	0.2	Assess documents provided related to real estate and vendors.
5	10/7/2024	Sydney Ahmed	0.7	Review latest real estate file uploads to the data room re: store addresses and lease information.
5	10/7/2024	William Krogstad	0.6	Assess the Debtors' store network.
5	10/7/2024	William Krogstad	0.7	Assess potential key assumptions related to Debtors' store network.
5	10/9/2024	Max Abramson	0.8	Assess updated findings on store footprint and e-commerce analysis.
5	10/9/2024	Max Abramson	2.7	Analyze go-forward store footprint.
5	10/9/2024	Thomas McGuire	0.8	Assess updated findings on store footprint and e-commerce analysis.
5	10/9/2024	Timothy Schleeter	1.3	Analyze store closure plan and performance.
5	10/9/2024	Timothy Schleeter	1.6	Analyze go-forward distribution network to support go forward store base.
5	10/9/2024	William Krogstad	0.8	Assess store footprint and e-commerce analysis.
5	10/9/2024	William Krogstad	1.2	Review preliminary analysis on potential store closures.
5	10/10/2024	Max Abramson	0.4	Assess observations from store analysis.
5	10/10/2024	Max Abramson	1.1	Prepare sensitivity on store analysis.
5	10/10/2024	Max Abramson	2.1	Continue to assess assumption for store analysis.
5	10/10/2024	Max Abramson	2.5	Assess assumptions for store analysis.
5	10/10/2024	Sophia Cassidy	0.2	Assess documents provided related to real estate.
5	10/10/2024	Timothy Schleeter	1.1	Analyze initial distribution network capacity.
5	10/10/2024	William Krogstad	0.7	Update observations on store analysis.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
5	10/10/2024	William Krogstad	1.1	Review store analysis with inventory carrying cost assumptions.
5	10/10/2024	William Krogstad	1.4	Review store analysis by region and e-commerce SG&A allocations.
5	10/11/2024	Alan Tantleff	0.3	Review emails from Counsel on real estate matters.
5	10/11/2024	Timothy Schleeter	0.7	Analyze store closure plan and performance.
5	10/11/2024	William Krogstad	1.2	Develop summary of potential store closures.
5	10/13/2024	Megan Hyland	0.6	Assess lease rejections to date.
5	10/13/2024	Sydney Ahmed	0.9	Summarize schedule of upcoming lease rejections.
5	10/13/2024	Sydney Ahmed	1.5	Update schedule of rejected leases with additional store closings.
5	10/13/2024	Sydney Ahmed	1.9	Review schedule of store addresses with status against lease rejection tracker.
5	10/13/2024	Sydney Ahmed	2.4	Prepare schedule of leases to be rejected.
5	10/14/2024	Clifford Zucker	0.2	Participate on call with the Debtors' real estate advisor re: lease sale updates.
5	10/14/2024	Max Abramson	0.8	Assess timeline of store analysis review.
5	10/14/2024	Max Abramson	1.1	Revise store analysis based on comments from team.
5	10/14/2024	Max Abramson	2.2	Update observations on store analysis.
5	10/14/2024	Megan Hyland	0.2	Participate on call with the Debtors' real estate advisor re: lease sale updates.
5	10/14/2024	Sophia Cassidy	0.3	Review data room for store lease detail.
5	10/14/2024	Sydney Ahmed	0.2	Participate on call with the Debtors' real estate advisor re: lease sale updates.
5	10/14/2024	Sydney Ahmed	1.7	Review Debtors' latest renegotiation tracker and compare against stub rent file.
5	10/15/2024	Elizabeth Hu	0.3	Review stub rent schedule.
5	10/15/2024	Elizabeth Hu	0.7	Review lease rejections to date and potential exposure.
5	10/15/2024	Max Abramson	1.5	Prepare store location analysis match with EBITDA by store.
5	10/15/2024	Max Abramson	1.5	Incorporate updates to store closure analysis based on comments from team.
5	10/15/2024	Sophia Cassidy	0.8	Update lease rejection tracker.
5	10/15/2024	Sydney Ahmed	1.1	Update information request list given real estate diligence.
5	10/16/2024	Alan Tantleff	0.3	Review correspondence from Counsel on case updates and real estate matters.
5	10/16/2024	Max Abramson	2.3	Incorporate updates to the store location data.
5	10/16/2024	Megan Hyland	0.5	Follow up on diligence requests regarding real estate questions from Committee member.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
5	10/16/2024	Sydney Ahmed	1.6	Update lease rejection tracker.
5	10/16/2024	William Krogstad	1.2	Continue to assess observations on store analysis.
5	10/16/2024	William Krogstad	1.4	Review store analysis by geographic location and inventory.
5	10/17/2024	Calvin Aas	0.4	Participate on call with the Debtors' real estate advisor re: lease negotiations tracking.
5	10/17/2024	Clifford Zucker	0.4	Review and analyze lease sales activity.
5	10/17/2024	Megan Hyland	0.4	Participate on call with the Debtors' real estate advisor re: lease negotiations tracking.
5	10/17/2024	Megan Hyland	1.1	Assess stub rent and lease tracking.
5	10/17/2024	Sophia Cassidy	0.2	Review data room for store lease detail.
5	10/17/2024	Sydney Ahmed	0.4	Participate on call with the Debtors' real estate advisor re: lease negotiations tracking.
5	10/18/2024	Clifford Zucker	0.5	Review and analyze UST objection to store closings.
5	10/18/2024	Sophia Cassidy	0.7	Update lease tracker.
5	10/18/2024	Sophia Cassidy	2.5	Edit lease rejection tracker.
5	10/18/2024	Sydney Ahmed	2.1	Update lease rejections tracker with additional information provided by the Debtors' advisors.
5	10/18/2024	Sydney Ahmed	2.2	Compare stores list to lease rejections in docket filings.
5	10/21/2024	Clifford Zucker	0.2	Participate on call with the Debtors' real estate advisor re: lease sale updates.
5	10/21/2024	Megan Hyland	0.2	Participate on call with the Debtors' real estate advisor re: lease sale updates.
5	10/21/2024	Sydney Ahmed	0.2	Participate on call with the Debtors' real estate advisor re: lease sale updates.
5	10/21/2024	Sydney Ahmed	1.5	Update lease rejection tracker.
5	10/21/2024	Thiago Nunes Rodrigues	0.2	Participate on call with the Debtors' real estate advisor re: lease sale updates.
5	10/21/2024	Thiago Nunes Rodrigues	0.5	Prepare update for team re: lease sale process and negotiations with landlords.
5	10/21/2024	Timothy Schleeter	0.6	Review distribution network strategy in relation to go forward stores.
5	10/22/2024	Megan Hyland	0.3	Assess analysis of lease status.
5	10/22/2024	Sydney Ahmed	0.6	Review outstanding diligence related to lease negotiations.
5	10/22/2024	Sydney Ahmed	0.9	Evaluate Debtors' filed notice of lease sale bids.
5	10/22/2024	Timothy Schleeter	1.1	Review store closures and e-commerce strategy.
5	10/23/2024	Clifford Zucker	0.5	Review and analyze proposal of lease rejections.
5	10/23/2024	Sydney Ahmed	0.7	Review lease negotiation tracker.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
5	10/25/2024	Clifford Zucker	0.5	Review and analyze proposed lease rejections and cures.
5	10/25/2024	Sydney Ahmed	0.7	Update lease negotiation tracker with comments from team.
5	10/28/2024	Clifford Zucker	0.3	Participate on call with the Debtors' real estate advisor re: lease sale process and negotiations with landlords.
5	10/28/2024	Elizabeth Hu	0.3	Participate on call with the Debtors' real estate advisor re: lease sale process and negotiations with landlords.
5	10/28/2024	Megan Hyland	0.3	Participate on call with the Debtors' real estate advisor re: lease sale process and negotiations with landlords.
5	10/28/2024	Thiago Nunes Rodrigues	0.3	Participate on call with the Debtors' real estate advisor re: lease sale process and negotiations with landlords.
5	10/28/2024	Thiago Nunes Rodrigues	0.2	Correspond with the team re: lease sale process and negotiations with landlords.
5	10/29/2024	Sophia Cassidy	0.8	Continue to update lease rejection tracker.
5	10/29/2024	Sophia Cassidy	1.1	Continue to update lease rejection tracker.
5	10/29/2024	Sophia Cassidy	2.1	Update lease rejection tracker.
5	10/29/2024	Thiago Nunes Rodrigues	1.2	Perform assessment of leases rejected, sold, and negotiated to identify potential impact to Committee members.
5	10/30/2024	Megan Hyland	0.3	Assess updates to lease tracker.
5	10/30/2024	Thiago Nunes Rodrigues	2.0	Review and update lease tracker based on recent lease sales, lease rejections and negotiations with landlords.
5	10/31/2024	Megan Hyland	0.7	Review additional updates to lease tracker.
5	10/31/2024	Sophia Cassidy	2.5	Update lease tracker.
5 Total			102.8	
6	9/25/2024	Thiago Nunes Rodrigues	0.3	Prepare information request list regarding the marketing process for the going-concern sale and stalking horse bid.
6	9/26/2024	Clifford Zucker	0.3	Review and analyze sale process update report.
6	9/26/2024	Clifford Zucker	0.3	Review and analyze sale teaser.
6	9/26/2024	Clifford Zucker	0.8	Review and analyze marketing materials for going-concern sale process.
6	9/27/2024	Clifford Zucker	0.5	Participate on call with the Debtors' investment banker re: sale process update.
6	9/27/2024	Elizabeth Hu	0.5	Participate on call with the Debtors' investment banker re: sale process update.
6	9/27/2024	Megan Hyland	0.5	Participate on call with the Debtors' investment banker re: sale process update.
6	9/27/2024	Megan Hyland	0.8	Assess sale process update materials.
6	9/27/2024	Steven Simms	0.4	Review sale process updates.
6	9/27/2024	Thiago Nunes Rodrigues	0.5	Participate on call with the Debtors' investment banker re: sale process update.
6	9/27/2024	Thiago Nunes Rodrigues	0.5	Coordinate list of potential additional buyers for the post-petition going concern sale process.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
6	9/27/2024	Thiago Nunes Rodrigues	2.0	Prepare update for Counsel re: calls held with the Debtors' advisors re: sale process.
6	9/28/2024	Calvin Aas	0.3	Create summary of sale process for Committee presentation.
6	9/28/2024	Megan Hyland	1.0	Review materials posted to sales data room.
6	9/28/2024	Thiago Nunes Rodrigues	1.5	Assess sale process data room for relevant documents re: going-concern sale.
6	9/29/2024	Megan Hyland	1.5	Review and provide comments on discussion materials for Committee re: sale process; diligence update; cash flows.
6	9/29/2024	Thiago Nunes Rodrigues	0.7	Review and provide comments to the Committee report re: going-concern sale process.
6	9/30/2024	Elizabeth Hu	0.3	Review potential additions to buyer list and confer with team re: outreach.
6	9/30/2024	Steven Simms	0.4	Assess asset sale issues.
6	9/30/2024	Thiago Nunes Rodrigues	0.3	Compile list of potential additional buyers for the post-petition sale process.
6	9/30/2024	Thiago Nunes Rodrigues	0.8	Review Committee presentation re: going-concern sale.
6	9/30/2024	Thiago Nunes Rodrigues	1.0	Continue to compile list of potential additional buyers for the post-petition going concern sale process.
6	9/30/2024	William Krogstad	0.3	Review and supplement outreach list of potential bidders.
6	10/1/2024	Clifford Zucker	0.5	Review comments to bid procedures issue list.
6	10/1/2024	Dheeraj Garg	0.9	Prepare potential additions to buyers list for going-concern sale process.
6	10/1/2024	Elizabeth Hu	0.7	Review bid procedures and Counsel's issues list.
6	10/1/2024	Megan Hyland	0.3	Participate on call with Counsel re: sale process.
6	10/1/2024	Megan Hyland	0.9	Review and provide comments on bid procedures.
6	10/1/2024	Sarah Moran	0.3	Prepare update of sale process for Committee discussion materials.
6	10/1/2024	Sarah Moran	0.9	Review summary of sale process.
6	10/1/2024	Steven Simms	0.1	Assess case items: sale process and DIP.
6	10/1/2024	Thiago Nunes Rodrigues	0.3	Assess documents included in sale data room.
6	10/1/2024	Thiago Nunes Rodrigues	1.0	Draft updated request list with additional requests re: going-concern sale process
6	10/2/2024	Clifford Zucker	0.2	Participate on call with Counsel to discuss sale process update.
6	10/2/2024	Clifford Zucker	0.3	Participate on call with interested party on diligence activity.
6	10/2/2024	Clifford Zucker	0.3	Participate on call with the Debtors' investment banker re: sale process update.
6	10/2/2024	Clifford Zucker	0.3	Review and analyze buyer outreach tracker.
6	10/2/2024	Clifford Zucker	0.4	Review and analyze sale process update.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
6	10/2/2024	Dheeraj Garg	1.1	Incorporate updates to the potential additions to buyers list.
6	10/2/2024	Elizabeth Hu	0.2	Participate on call with Counsel to discuss sale process update.
6	10/2/2024	Elizabeth Hu	0.3	Participate on call with the Debtors' investment banker re: sale process update.
6	10/2/2024	Elizabeth Hu	0.1	Assess sale process updates re: call with Counsel.
6	10/2/2024	Elizabeth Hu	0.3	Review the latest contact tracker for sale process.
6	10/2/2024	Megan Hyland	0.2	Participate on call with Counsel to discuss sale process update.
6	10/2/2024	Megan Hyland	0.5	Review and provide comments on de minimis asset sale order.
6	10/2/2024	Megan Hyland	0.6	Coordinate communication with potential interested parties in sale process.
6	10/2/2024	Steven Simms	0.6	Review items related to sale and bid procedures.
6	10/3/2024	Dheeraj Garg	1.0	Incorporate further updates to potential additions to buyers list for sale process.
6	10/3/2024	Elizabeth Hu	0.7	Assess comments to the bid procedures motion.
6	10/3/2024	Megan Hyland	2.0	Provide comments on bid procedures issues list.
6	10/4/2024	Clifford Zucker	0.4	Review and analyze revised teaser and bid procedures timeline.
6	10/4/2024	Clifford Zucker	0.4	Review Counsel correspondence to Committee on key case issues re: sale process and bid procedures.
6	10/4/2024	Thiago Nunes Rodrigues	0.8	Address comments on Committee discussion materials re: sale process update and comp studies.
6	10/7/2024	Clifford Zucker	0.3	Participate on call with the Debtors' investment banker re: sale process update.
6	10/7/2024	Clifford Zucker	0.3	Review and analyze buyer log and tracker.
6	10/7/2024	Elizabeth Hu	0.3	Participate on call with the Debtors' investment banker re: sale process update.
6	10/7/2024	Elizabeth Hu	0.9	Review the stalking horse asset purchase agreement.
6	10/7/2024	Megan Hyland	0.3	Participate on call with the Debtors' investment banker re: sale process update.
6	10/7/2024	Sophia Cassidy	1.6	Prepare case timeline with sale process and DIP milestones.
6	10/7/2024	Steven Simms	0.5	Evaluate issues with sale timeline and bid procedures.
6	10/7/2024	Sydney Ahmed	1.7	Prepare case timeline given updated sale process and DIP financing milestones.
6	10/8/2024	Calvin Aas	0.3	Assess sale process materials.
6	10/8/2024	Calvin Aas	0.5	Revise sale process update for Committee presentation.
6	10/8/2024	Clifford Zucker	0.5	Participate on call with the Debtors' investment banker re: sale process.
6	10/8/2024	Clifford Zucker	0.3	Review sale process materials.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
6	10/8/2024	Elizabeth Hu	0.5	Participate on call with Counsel re: bid procedures.
6	10/8/2024	Elizabeth Hu	0.5	Participate on call with the Debtors' investment banker re: sale process.
6	10/8/2024	Megan Hyland	0.5	Participate on call with Counsel re: bid procedures.
6	10/8/2024	Megan Hyland	0.5	Participate on call with the Debtors' investment banker re: sale process.
6	10/8/2024	Megan Hyland	0.5	Review and provide comments on case timeline re: sale process and DIP.
6	10/8/2024	Sarah Moran	0.5	Assess updates in relation to sale process.
6	10/8/2024	Sarah Moran	1.7	Prepare update on the Debtors' sale process.
6	10/8/2024	Sophia Cassidy	3.1	Update case timeline with sale process and DIP milestones.
6	10/8/2024	Sydney Ahmed	0.7	Review updated case timeline based on latest sale process milestones.
6	10/14/2024	Calvin Aas	0.8	Assess sale process update for Committee discussion materials.
6	10/14/2024	Clifford Zucker	0.3	Review and analyze sales update tracker.
6	10/14/2024	Clifford Zucker	0.5	Review comments to draft bid procedures objection.
6	10/14/2024	Megan Hyland	0.3	Participate on call with the Debtors' investment banker re: sale process update.
6	10/14/2024	Sydney Ahmed	0.3	Participate on call with the Debtors' investment banker re: sale process update.
6	10/15/2024	Clifford Zucker	0.4	Review and analyze UST objection to bid procedures.
6	10/16/2024	Steven Simms	0.6	Review updated sale process materials/correspondence.
6	10/17/2024	Elizabeth Hu	0.3	Follow up on stalking horse financing update.
6	10/21/2024	Clifford Zucker	0.2	Participate on call with the Debtors' investment banker re: sale process update.
6	10/21/2024	Clifford Zucker	0.2	Review and analyze sale process tracker.
6	10/21/2024	Megan Hyland	0.2	Participate on call with the Debtors' investment banker re: sale process update.
6	10/21/2024	Steven Simms	0.6	Correspond on sale process items.
6	10/21/2024	Thiago Nunes Rodrigues	0.2	Participate on call with the Debtors' investment banker re: sale process update.
6	10/21/2024	Thiago Nunes Rodrigues	0.3	Continue to prepare update for Committee discussion materials re: sale process.
6	10/21/2024	Thiago Nunes Rodrigues	0.5	Prepare update for Committee discussion materials re: sale process.
6	10/21/2024	Thiago Nunes Rodrigues	1.3	Prepare weekly discussion materials to the Committee re: sale process and going out of business sales.
6	10/22/2024	Steven Simms	0.6	Correspond with Committee on sale and investigation.
6	10/23/2024	Clifford Zucker	0.4	Review and analyze Counsel/Committee correspondence re: sale process update.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
6	10/23/2024	Elizabeth Hu	0.3	Review minimum liquidity requirement in the stalking horse asset purchase agreement.
6	10/23/2024	Megan Hyland	0.3	Assess minimum liquidity requirement under stalking horse bid.
6	10/24/2024	Calvin Aas	0.6	Analyze sales process update.
6	10/24/2024	Elizabeth Hu	0.2	Follow up on sale update.
6	10/25/2024	Calvin Aas	0.4	Update sale process materials.
6	10/25/2024	Clifford Zucker	0.3	Review and analyze Counsel/Committee correspondence re: sale process update.
6	10/25/2024	Clifford Zucker	0.4	Review and analyze bid procedures.
6	10/25/2024	Steven Simms	0.8	Correspond on buyer issues.
6	10/28/2024	Calvin Aas	0.2	Assess sale process updates for Committee presentation.
6	10/28/2024	Calvin Aas	0.4	Participate on call with team to discuss sale process update and upcoming auction.
6	10/28/2024	Calvin Aas	0.5	Analyze updates to bid process.
6	10/28/2024	Calvin Aas	0.7	Finalize analysis of sale process and Debtors' cash flows for Committee.
6	10/28/2024	Calvin Aas	0.8	Assess updated bid comparison provided by the Debtors' advisors.
6	10/28/2024	Calvin Aas	1.0	Asses key terms of stalking horse asset purchase agreement.
6	10/28/2024	Calvin Aas	1.2	Review asset purchase agreement for going-concern bid received.
6	10/28/2024	Calvin Aas	1.3	Review stalking horse asset purchase agreement.
6	10/28/2024	Calvin Aas	2.0	Assess key terms of going-concern bid received.
6	10/28/2024	Clifford Zucker	0.2	Participate on call with team to discuss sale process update and upcoming auction (partial).
6	10/28/2024	Clifford Zucker	0.4	Review and analyze going concern bid letter.
6	10/28/2024	Clifford Zucker	0.5	Review and analyze Debtors' bid comparison.
6	10/28/2024	Clifford Zucker	0.7	Review and analyze asset purchase agreement.
6	10/28/2024	Clifford Zucker	0.8	Continue to review and analyze asset purchase agreement.
6	10/28/2024	Elizabeth Hu	0.4	Participate on call with team to discuss sale process update and upcoming auction.
6	10/28/2024	Elizabeth Hu	0.6	Participate on call with Committee professionals re: bid comparison.
6	10/28/2024	Elizabeth Hu	0.4	Review the Debtors' bid comparison analysis.
6	10/28/2024	Elizabeth Hu	0.9	Review and update bid comparison for Committee presentation.
6	10/28/2024	Elizabeth Hu	1.8	Review the stalking horse asset purchase agreement for key terms.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
6	10/28/2024	Elizabeth Hu	2.2	Review the new bid and comparison to stalking horse bid.
6	10/28/2024	Megan Hyland	0.6	Participate on call with Committee professionals re: bid comparison.
6	10/28/2024	Megan Hyland	1.1	Assess alternative bid received.
6	10/28/2024	Sophia Cassidy	3.9	Update weekly discussion materials presentation regarding bid comparison and liquidity update.
6	10/28/2024	Steven Simms	0.4	Participate on call with potential bidder.
6	10/28/2024	Steven Simms	0.6	Participate on call with Committee professionals re: bid comparison.
6	10/28/2024	Steven Simms	0.4	Correspond on sale items.
6	10/28/2024	Steven Simms	0.7	Review and evaluate bids.
6	10/28/2024	Thiago Nunes Rodrigues	0.6	Participate on call with Committee professionals re: bid comparison.
6	10/28/2024	Thiago Nunes Rodrigues	0.5	Prepare template for comparing potential overbids for the going-concern sale.
6	10/28/2024	Thiago Nunes Rodrigues	0.8	Review going-concern bid received.
6	10/29/2024	Calvin Aas	0.5	Participate on call with the Debtors' advisors re: bid received.
6	10/29/2024	Calvin Aas	0.3	Finalize Committee update presentation regarding bid update and liquidity update.
6	10/29/2024	Calvin Aas	0.4	Update bid comparison analysis.
6	10/29/2024	Calvin Aas	1.0	Assess bid comparison updates.
6	10/29/2024	Clifford Zucker	0.4	Participate on call with Counsel on auction.
6	10/29/2024	Clifford Zucker	0.4	Participate on call with the Debtors' advisors re: sale process and bids.
6	10/29/2024	Elizabeth Hu	0.4	Participate on call with the Debtors' advisors re: sale process and bids.
6	10/29/2024	Elizabeth Hu	0.5	Participate on call with the Debtors' advisors re: bid received.
6	10/29/2024	Megan Hyland	0.4	Participate on call with the Debtors' advisors re: sale process and bids.
6	10/29/2024	Megan Hyland	0.5	Participate on call with the Debtors' advisors re: bid received.
6	10/29/2024	Megan Hyland	0.3	Assess bid comparison.
6	10/29/2024	Steven Simms	0.6	Participate on call with potential bidders.
6	10/29/2024	Steven Simms	1.3	Participate on call with Counsel on sale related issues.
6	10/29/2024	Thiago Nunes Rodrigues	0.5	Participate on call with the Debtors' advisors re: bid received.
6	10/29/2024	Timothy Schleeter	0.8	Review going-concern bid.
6	10/30/2024	Calvin Aas	0.3	Participate on call with potential bidder's advisors to go through revised bid.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
6	10/30/2024	Calvin Aas	0.4	Draft email correspondence to Counsel regarding updated going concern bid received.
6	10/30/2024	Calvin Aas	0.7	Assess key terms of updated going concern bid received.
6	10/30/2024	Calvin Aas	0.8	Review email correspondence relating to sale process.
6	10/30/2024	Clifford Zucker	0.3	Participate on call with potential bidder's advisors on going concern bid build-up.
6	10/30/2024	Clifford Zucker	0.5	Review and analyze going concern purchase price.
6	10/30/2024	Elizabeth Hu	0.3	Participate on call with potential bidder's advisors to go through revised bid.
6	10/30/2024	Elizabeth Hu	0.2	Correspond with team re: potential bidder's revised bid.
6	10/30/2024	Elizabeth Hu	0.2	Review draft update email from Counsel on sale.
6	10/30/2024	Elizabeth Hu	0.3	Listen in to sale auction (virtually).
6	10/30/2024	Megan Hyland	0.3	Participate on call with potential bidder's advisors to go through revised bid.
6	10/30/2024	Megan Hyland	0.2	Listen in to sale auction (partial).
6	10/30/2024	Megan Hyland	0.4	Assess and prepare updated bid comparison.
6	10/30/2024	Steven Simms	0.8	Correspond re: bid received.
6	10/31/2024	Clifford Zucker	0.3	Review and analyze Counsel/Committee correspondence re: sale process update.
6 Total			100.3	
7	9/30/2024	William Krogstad	0.9	Draft initial list of information needed for business plan.
7	9/30/2024	William Krogstad	1.3	Review the sale marketing materials to assess drivers of business plan.
7	10/1/2024	William Krogstad	0.9	Continue to review sale marketing materials re: projections.
7	10/1/2024	William Krogstad	1.1	Draft questions on projections.
7	10/1/2024	William Krogstad	1.2	Review and refine initial observations on business plan.
7	10/1/2024	William Krogstad	1.4	Reconcile data room files related to Debtors' business plan against data request list.
7	10/2/2024	Max Abramson	0.3	Assess key business plan assumptions.
7	10/2/2024	Max Abramson	0.7	Continue to assess initial business plan assumptions.
7	10/2/2024	Max Abramson	0.7	Develop questions re: business plan.
7	10/2/2024	Max Abramson	1.0	Identify areas for further analysis of business plan.
7	10/2/2024	Max Abramson	1.5	Assess initial business plan observations.
7	10/2/2024	Max Abramson	1.7	Review data room for critical items and data completion related to business plan.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
7	10/2/2024	Thomas Mcguire	0.8	Review data room for critical items and data completion related to business plan.
7	10/2/2024	Thomas Mcguire	1.4	Assess key assumptions in the go-forward business plan.
7	10/2/2024	Thomas Mcguire	1.9	Continue to assess key assumptions in the go-forward business plan.
7	10/2/2024	Thomas Mcguire	2.3	Compare underlying assumptions in go-forward business plan to historical trends/financial ratios.
7	10/2/2024	William Krogstad	1.2	Review and refine list of questions on business plan assumptions.
7	10/3/2024	Max Abramson	1.0	Assess business plan observations.
7	10/3/2024	Max Abramson	2.2	Continue to assess business plan observations.
7	10/3/2024	Thomas Mcguire	3.1	Review S&GA assumptions in business plan.
7	10/3/2024	Timothy Schleeter	2.6	Review initial business plan and develop key levers.
7	10/4/2024	Max Abramson	2.4	Assess observations on store closures.
7	10/4/2024	Thomas Mcguire	2.9	Analyze e-commerce strategy in go-forward business plan.
7	10/4/2024	Timothy Schleeter	1.5	Develop initial business plan observations.
7	10/4/2024	William Krogstad	0.6	Assess additional business plan observations.
7	10/4/2024	William Krogstad	0.8	Continue to review summary of business plan observations.
7	10/4/2024	William Krogstad	0.9	Assess SG&A and overhead plan.
7	10/4/2024	William Krogstad	1.2	Review summary of business plan observations.
7	10/7/2024	Max Abramson	0.4	Review data re: business plan.
7	10/7/2024	Max Abramson	1.2	Incorporate updates to business plan observations.
7	10/7/2024	Thomas Mcguire	0.4	Revise summary of business plan observations.
7	10/7/2024	Thomas Mcguire	3.1	Analyze e-commerce P&L in the go-forward business plan.
7	10/7/2024	Timothy Schleeter	0.9	Finalize initial observations re: business plan.
7	10/7/2024	William Krogstad	0.4	Finalize summary of business plan observations.
7	10/8/2024	Max Abramson	0.7	Finalize summary of business plan observations.
7	10/8/2024	Max Abramson	1.2	Continue to finalize summary of business plan observations.
7	10/8/2024	Thomas Mcguire	0.4	Review e-commerce findings and impact on go-forward business plan.
7	10/8/2024	William Krogstad	0.4	Review summary of e-commerce impact on go-forward business plan.
7	10/8/2024	William Krogstad	0.7	Assess objectives of business plan review.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
7	10/9/2024	Thomas Mcguire	1.4	Research implications of a shift from current e-commerce/omni-channel strategy to a potentially more scaled back version.
7	10/9/2024	Thomas Mcguire	1.6	Assess updated business plan observations based on additional information.
7	10/9/2024	Thomas Mcguire	2.6	Analyze e-commerce strategy in the go-forward plan and financial implications.
7	10/10/2024	Thomas Mcguire	0.4	Assess observations from sales by channel in business plan.
7	10/10/2024	Thomas Mcguire	1.8	Assess potential savings opportunities in go-forward plan.
7	10/10/2024	Thomas Mcguire	2.0	Review omni-channel sales compared to store sales to assess go-forward assumptions.
7	10/11/2024	Thomas Mcguire	2.6	Analyze sales growth and gross margins assumptions.
7	10/14/2024	Timothy Schleeter	1.1	Review business plan observations.
7	10/14/2024	William Krogstad	0.8	Assess timeline of additional business plan observations.
7	10/15/2024	Max Abramson	0.6	Finalize additional observations on the business plan.
7	10/15/2024	Max Abramson	1.1	Continue to finalize additional observations on the business plan.
7	10/15/2024	Thomas Mcguire	0.6	Finalize additional observations on the business plan.
7	10/15/2024	Thomas Mcguire	0.8	Continue to finalize additional observations on the business plan.
7	10/15/2024	Thomas Mcguire	1.4	Review the sale marketing materials to assess the Debtors' strategic focus on e-commerce/omni-channel compared to in-store initiatives.
7	10/15/2024	Timothy Schleeter	1.3	Finalize initial business plan observations.
7	10/15/2024	William Krogstad	0.6	Finalize additional observations on the business plan.
7	10/21/2024	Clifford Zucker	0.5	Review comments to business plan observations.
7 Total			70.5	
9	9/26/2024	Thiago Nunes Rodrigues	1.6	Review wages and customer programs motions for information requests.
9	9/30/2024	Clifford Zucker	0.6	Review and analyze employee motion.
9	10/2/2024	Megan Hyland	0.2	Review employee wages proposed order.
9	10/3/2024	Elizabeth Hu	0.3	Review bonus plans provided by Debtors.
9	10/3/2024	Thiago Nunes Rodrigues	1.1	Review documents received re: bonus plans, prepetition severance and critical vendors' agreements.
9	10/4/2024	Clifford Zucker	0.6	Review and analyze prepetition severance obligations.
9	10/4/2024	Clifford Zucker	0.7	Review and analyze bonus plans.
9	10/4/2024	Megan Hyland	0.7	Review and provide comments on wages order.
9	10/4/2024	Thiago Nunes Rodrigues	0.5	Update request list with documents received re: employee motion.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
9	10/7/2024	Clifford Zucker	0.5	Review and analyze post petition severance obligations.
9	10/7/2024	Megan Hyland	0.2	Participate on call with Counsel re: outstanding wages and critical vendor issues.
9	10/7/2024	Megan Hyland	1.9	Finalize outstanding issues re: wages and critical vendor.
9	10/7/2024	Sydney Ahmed	1.3	Assess wage motion and amounts for relief.
9	10/9/2024	Megan Hyland	0.1	Participate on call with Counsel re: wages and critical vendor orders.
9	10/16/2024	Sydney Ahmed	0.3	Update request list regarding wage motion requests.
9 Total			10.6	
10	9/25/2024	Clifford Zucker	0.5	Review and analyze taxes motion.
10	9/25/2024	Clifford Zucker	0.5	Assess motion to restrict transfers.
10	9/26/2024	Steven Joffe	2.1	Review trading motion and declaration.
10	10/9/2024	Megan Hyland	0.5	Review and provide comments on taxes and other first day motions.
10 Total			3.6	
11	10/9/2024	Calvin Aas	0.5	Draft update for team on second day hearing.
11	10/9/2024	Calvin Aas	0.7	Attend second day hearing.
11	10/9/2024	Calvin Aas	0.8	Continue to attend second day hearing.
11	10/21/2024	Elizabeth Hu	1.1	Listen into DIP/bid procedures hearing (partial).
11	10/21/2024	Megan Hyland	1.1	Listen to DIP/bid procedures hearing (partial).
11	10/31/2024	Sophia Cassidy	0.5	Attend hearing re: wave 2 lease sales.
11	10/31/2024	Thiago Nunes Rodrigues	0.5	Attend hearing re: wave 2 lease sales.
11 Total			5.2	
12	10/31/2024	Sophia Cassidy	1.0	Provide update to the team on SOFAs/SOALs filed.
12	10/31/2024	Sophia Cassidy	2.0	Start preparation of SOFA/SOALs analysis.
12 Total			3.0	
13	9/25/2024	Clifford Zucker	1.1	Review and analyze Ramsden first day declaration.
13	9/26/2024	Clifford Zucker	0.6	Participate on call with Debtors on first day motion review and work plan.
13	9/26/2024	Clifford Zucker	0.3	Review work plan re: first day motion analysis.
13	9/26/2024	Megan Hyland	0.1	Assess potential first day motions issues list.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
13	9/26/2024	Megan Hyland	0.8	Review list of first day motions for potential issues.
13	9/26/2024	Megan Hyland	1.7	Coordinate preparation of comp analyses for Debtors' advisors.
13	9/26/2024	Thiago Nunes Rodrigues	0.3	Review first day motions to identify potential issues.
13	9/27/2024	Clifford Zucker	0.5	Assess first day motions and potential issues.
13	9/27/2024	Clifford Zucker	0.6	Review and analyze insurance motion.
13	9/27/2024	Jeremy Gittelman	0.8	Review and prepare updates to Debtors' real estate advisor fee study.
13	9/27/2024	Jeremy Gittelman	0.9	Review recent cases for inclusion in Debtors' real estate advisor fee study.
13	9/27/2024	Jeremy Gittelman	1.1	Review development of fee study for Debtors' real estate advisors.
13	9/27/2024	Megan Hyland	1.0	Coordinate preparation of comp studies re: Debtors' advisors.
13	9/27/2024	Sophia Cassidy	0.4	Assess retention and fee analysis for the Debtors' investment banker.
13	9/27/2024	Sophia Cassidy	1.0	Review workstream re: investment banking fee study.
13	9/27/2024	Sophia Cassidy	1.1	Assess retention and fees for the Debtors' advisors.
13	9/27/2024	Sophia Cassidy	1.5	Prepare investment banking fee study.
13	9/27/2024	Sydney Ahmed	0.9	Research and identify parameters for comparable dataset comprising real estate advisors.
13	9/27/2024	Sydney Ahmed	1.7	Prepare real estate advisors comp study.
13	9/27/2024	Thiago Nunes Rodrigues	0.5	Correspond with Counsel to coordinate analysis on the liquidator services agreement.
13	9/27/2024	Thiago Nunes Rodrigues	1.0	Review notes from calls with Debtors' advisors and organize main tasks for first day motions.
13	9/28/2024	Megan Hyland	0.2	Participate on call with Counsel re: first day motions review.
13	9/28/2024	Sophia Cassidy	0.6	Assess retention and fees for the Debtors' investment banker.
13	9/28/2024	Sydney Ahmed	1.4	Incorporate updates to the real estate advisors comp study.
13	9/29/2024	Elizabeth Hu	0.8	Review liquidator services agreement and recent comps.
13	9/29/2024	Megan Hyland	0.5	Review and provide comments on the Debtors' real estate advisor retention.
13	9/29/2024	Megan Hyland	0.7	Coordinate updates on status of first day motion review.
13	9/29/2024	Sophia Cassidy	0.8	Assess retention and fees for the Debtors' investment banker.
13	9/30/2024	Brendon Lecours	0.5	Review financial advisor compensation analysis.
13	9/30/2024	Brendon Lecours	1.5	Update peer set of companies for analysis of Debtors' financial advisor retention.
13	9/30/2024	Brendon Lecours	2.0	Compile peer set of companies for analysis of Debtors' financial advisor retention.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
13	9/30/2024	Elizabeth Hu	0.3	Review draft comp study on advisor retention.
13	9/30/2024	Elizabeth Hu	0.5	Assess liquidator services agreement and recent comps.
13	9/30/2024	Jeremy Gittelman	0.4	Review and provide comments on real estate advisor fee study.
13	9/30/2024	Jeremy Gittelman	0.6	Conduct real estate advisor fee study and assess next steps.
13	9/30/2024	Megan Hyland	0.3	Participate on call with Counsel to discuss materials to be presented to the Committee regarding first day motion issues.
13	9/30/2024	Megan Hyland	0.2	Assess proposed retention of Debtors' financial advisor.
13	9/30/2024	Megan Hyland	1.6	Assess proposed retention of Debtors' real estate advisors.
13	9/30/2024	Sophia Cassidy	0.5	Prepare and review investment banking fee study.
13	9/30/2024	Sophia Cassidy	2.2	Update investment banking fee study.
13	9/30/2024	Sydney Ahmed	0.2	Correspond with team re: real estate advisors comp study.
13	9/30/2024	Sydney Ahmed	1.2	Update real estate advisors comp study.
13	9/30/2024	Thiago Nunes Rodrigues	0.3	Participate on call with Counsel to discuss materials to be presented to the Committee regarding first day motion issues.
13	9/30/2024	Thiago Nunes Rodrigues	0.6	Review updated request list re: first day motions.
13	9/30/2024	Thiago Nunes Rodrigues	1.0	Prepare analysis of store closing consultant agreement.
13	9/30/2024	Thiago Nunes Rodrigues	1.1	Continue to prepare analysis on the store closing consultant agreement.
13	10/1/2024	Brendon Lecours	0.2	Assess updates on financial advisor compensation analysis.
13	10/1/2024	Clifford Zucker	0.3	Review and analyze revised document request list re: first day motions.
13	10/1/2024	Megan Hyland	0.5	Assess parameters for comparable analysis on investment banker fees.
13	10/1/2024	Megan Hyland	0.9	Review and update diligence list for items related to first day motions.
13	10/1/2024	Monica Healy	2.9	Incorporate updates to the investment banker fee study.
13	10/1/2024	Monica Healy	3.1	Prepare investment banker fee study.
13	10/1/2024	Philip Langton	1.2	Review the Debtors' financial advisors proposed retention.
13	10/1/2024	Philip Langton	1.4	Perform research of financial advisor fees for similarly situated filings.
13	10/1/2024	Sophia Cassidy	0.5	Compile investment banker fee study.
13	10/1/2024	Sophia Cassidy	2.5	Update investment banker fee study with terms from comparable cases.
13	10/1/2024	Thiago Nunes Rodrigues	0.5	Assess first day motions diligence focus following the Committee call.
13	10/1/2024	Thiago Nunes Rodrigues	1.1	Draft updated request list with additional detailed requests re: first day motions

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
13	10/2/2024	Clifford Zucker	0.3	Assess responses on first day motions.
13	10/2/2024	Clifford Zucker	0.6	Review and analyze second day issues list.
13	10/2/2024	Clifford Zucker	0.7	Review and analyze red lines on first day motions and orders.
13	10/2/2024	Elizabeth Hu	1.4	Review various first day motions, including critical vendors, wages, rejection procedures and de minimis asset sale.
13	10/2/2024	Megan Hyland	0.3	Provide comments on investment banker analysis.
13	10/2/2024	Megan Hyland	1.1	Review and provide comments on motions summary for Committee.
13	10/2/2024	Monica Healy	2.2	Prepare the investment banker fee study.
13	10/2/2024	Sophia Cassidy	1.8	Revise the investment banker fee study with comments from team.
13	10/3/2024	Brendon Lecours	0.4	Update financial advisor compensation analysis with comments from team.
13	10/3/2024	Elizabeth Hu	0.5	Participate on call with Counsel to discuss comments to the first day orders.
13	10/3/2024	Elizabeth Hu	0.3	Review Counsel's summary of certain first day motions and recommendations.
13	10/3/2024	Elizabeth Hu	0.4	Update information request list related to certain first day motions.
13	10/3/2024	Elizabeth Hu	0.6	Review information received on certain first day motions and team's comments on next steps.
13	10/3/2024	Elizabeth Hu	1.6	Address comments to the first day orders due for upcoming hearing.
13	10/3/2024	Megan Hyland	0.5	Participate on call with Counsel to discuss comments to the first day orders.
13	10/3/2024	Megan Hyland	0.3	Review and provide comments on financial advisor comp study.
13	10/3/2024	Megan Hyland	0.6	Prepare issues lists for first day motions.
13	10/3/2024	Megan Hyland	1.1	Update diligence request list for outstanding items re: first day motions.
13	10/3/2024	Megan Hyland	1.5	Review and provide comments on investment banker comp study.
13	10/3/2024	Megan Hyland	2.2	Review and provide comments on first day motion summaries.
13	10/3/2024	Monica Healy	2.9	Incorporate revisions to the investment banker fee study.
13	10/3/2024	Philip Langton	0.9	Update non-CRO financial advisor fees for reasonableness analysis.
13	10/3/2024	Philip Langton	1.9	Review non-CRO financial advisor fees implemented in similar cases.
13	10/3/2024	Sophia Cassidy	1.5	Incorporate revisions to the investment banker fee study.
13	10/4/2024	Clifford Zucker	1.0	Participate on call with the Debtors' advisors on motions support.
13	10/4/2024	Clifford Zucker	0.5	Review comments to revised motions issues list.
13	10/4/2024	Clifford Zucker	0.7	Review Counsel comments on second day motions.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
13	10/4/2024	Elizabeth Hu	0.4	Review Counsel's mark up of certain draft first day orders.
13	10/4/2024	Megan Hyland	0.5	Follow up on outstanding diligence re: first day motions.
13	10/4/2024	Megan Hyland	0.5	Review and provide comments on financial advisor fee analysis.
13	10/4/2024	Megan Hyland	0.7	Review and provide comments on real estate advisor retention summary.
13	10/4/2024	Megan Hyland	0.7	Prepare summary of investment banker retention.
13	10/4/2024	Monica Healy	3.4	Update the investment banker fee study with comments from team.
13	10/4/2024	Philip Langton	1.1	Refine non-CRO financial advisor fee analysis and deliverable.
13	10/4/2024	Sydney Ahmed	1.2	Assess Debtors' proposed motions and comments from Counsel.
13	10/4/2024	Sydney Ahmed	1.4	Update information request list based on Debtors' latest responses re: first day motions.
13	10/5/2024	Megan Hyland	0.2	Update real estate advisor analysis.
13	10/5/2024	Megan Hyland	1.0	Review and provide comments on investment banker analysis.
13	10/6/2024	Elizabeth Hu	0.2	Assess status of certain first day motions and next steps.
13	10/6/2024	Megan Hyland	0.2	Follow up on outstanding diligence re: first day motions.
13	10/7/2024	Elizabeth Hu	0.7	Review professional fee comp study.
13	10/7/2024	Megan Hyland	1.2	Review and update investment banker analysis.
13	10/7/2024	Monica Healy	1.8	Revise the investment banker fee study with comments from team.
13	10/7/2024	Sophia Cassidy	0.9	Revise the investment banker fee study with comments from team.
13	10/7/2024	Sydney Ahmed	1.6	Update information request list based on Debtors' latest responses on first day motions diligence.
13	10/8/2024	Clifford Zucker	0.7	Review comments to draft red line of second day orders.
13	10/8/2024	Jeremy Gittelman	0.4	Review and provide comments on real estate advisor fee study.
13	10/8/2024	Jeremy Gittelman	0.7	Review and edit real estate advisor fee study.
13	10/8/2024	Megan Hyland	0.3	Review and provide comments on customer programs order.
13	10/9/2024	Brendon Lecours	2.5	Provide updates to financial advisor compensation analysis.
13	10/9/2024	Calvin Aas	0.8	Assess key updates from second day hearing.
13	10/9/2024	Calvin Aas	1.0	Review key first day motions ahead of second day hearing.
13	10/9/2024	Elizabeth Hu	0.7	Continue to review various comp studies relating to professional retention.
13	10/9/2024	Elizabeth Hu	1.1	Review various comp studies relating to professional retention.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
13	10/9/2024	Jeremy Gittelman	0.5	Review real estate fee study and discuss next steps.
13	10/9/2024	Jeremy Gittelman	0.8	Analyze additional comparable cases for inclusion in real estate advisor fee study.
13	10/9/2024	Megan Hyland	0.2	Participate on call with Counsel re: other first day motions.
13	10/9/2024	Megan Hyland	0.5	Review updates to investment banker fee analysis.
13	10/9/2024	Megan Hyland	1.1	Review updates to real estate advisor fee analysis.
13	10/9/2024	Megan Hyland	1.3	Review updates to financial advisor fee analysis.
13	10/9/2024	Monica Healy	2.7	Review and revise the investment banker fee study.
13	10/9/2024	Philip Langton	2.2	Review and update financial advisor analysis to disclose additional key terms of peer set.
13	10/9/2024	Sydney Ahmed	1.1	Update information request list based on Debtors' latest responses on first day motions diligence.
13	10/9/2024	Sydney Ahmed	1.6	Review real estate advisors comp study.
13	10/10/2024	Clifford Zucker	0.5	Review comments to financial advisor fee analysis.
13	10/10/2024	Elizabeth Hu	0.8	Continue to review professional retention market study.
13	10/10/2024	Gilbert Jones	1.1	Review and comment on updated benchmarking materials for financial advisor analysis.
13	10/10/2024	Jeremy Gittelman	0.5	Review real estate advisor fee study and assess next steps.
13	10/10/2024	Jeremy Gittelman	0.8	Review and provide further comments on real estate advisor fee study.
13	10/10/2024	Jeremy Gittelman	1.3	Continue to review and quality control real estate fee study.
13	10/10/2024	Megan Hyland	1.1	Finalize fee comp analyses for Committee.
13	10/10/2024	Megan Hyland	1.6	Review and provide revisions for real estate advisor analysis.
13	10/10/2024	Megan Hyland	2.8	Review and update investment banker fee analysis.
13	10/10/2024	Philip Langton	0.6	Assess financial advisors that receive completion fees.
13	10/10/2024	Sydney Ahmed	0.8	Update real estate advisor comps.
13	10/10/2024	Sydney Ahmed	1.3	Review final fee applications per real estate advisor comps.
13	10/10/2024	Sydney Ahmed	1.6	Continue to update real estate advisor comps.
13	10/11/2024	Brendon Lecours	0.7	Analyze financial advisors with a completion fee.
13	10/11/2024	Brendon Lecours	1.5	Compile financial advisors' compensation data.
13	10/11/2024	Brendon Lecours	2.8	Assess fees for financial advisors within a set scope to compare to the Debtors' financial advisor engagement.
13	10/11/2024	Clifford Zucker	0.5	Review and analyze investment banker fee comp analysis.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
13	10/11/2024	Gilbert Jones	0.5	Review benchmarking set for financial advisor analysis.
13	10/11/2024	Matteo Whelton	1.5	Perform bonus structure peer review analysis.
13	10/11/2024	Megan Hyland	0.3	Provide comments on other first day motion orders.
13	10/11/2024	Megan Hyland	0.7	Review updates to investment banker analysis with comments from team.
13	10/11/2024	Megan Hyland	0.8	Review updates to real estate advisor analysis based on comments from team.
13	10/11/2024	Philip Langton	1.7	Review financial advisor analysis and deliverable.
13	10/13/2024	Megan Hyland	0.6	Review terms of comps for investment banker fee analysis.
13	10/13/2024	Megan Hyland	1.1	Finalize fee comp analyses for Committee.
13	10/14/2024	Brendon Lecours	0.5	Provide support for financial advisor comp analysis.
13	10/14/2024	Clifford Zucker	0.4	Review and analyze revised advisor fee analysis.
13	10/14/2024	Megan Hyland	0.5	Assess fee comps for investment banker analysis based on questions from team.
13	10/14/2024	Philip Langton	0.6	Review financial advisor comp analysis.
13	10/14/2024	Sophia Cassidy	1.1	Continue to incorporate revisions to the investment banker fee study.
13	10/14/2024	Sophia Cassidy	1.5	Continue to update the investment banker fee study.
13	10/14/2024	Sophia Cassidy	2.9	Incorporate edits to the investment banker fee study.
13	10/15/2024	Clifford Zucker	0.5	Review comments to report to Committee related to Debtors' advisor retentions.
13	10/15/2024	Gilbert Jones	0.3	Provide comments on financial advisor comp analysis.
13	10/15/2024	Monica Healy	2.2	Incorporate final fee amounts into investment banker fee study.
13	10/16/2024	Clifford Zucker	0.5	Review and analyze UST objection to master services agreement.
13	10/17/2024	Calvin Aas	0.4	Assess key outstanding items related to first day orders.
13	10/17/2024	Calvin Aas	0.5	Summarize Debtors' first day motion reporting requirements.
13	10/17/2024	Calvin Aas	2.2	Assess first day motion orders for reporting requirements.
13 Total			160.3	
18	10/17/2024	Clifford Zucker	0.6	Review comments to document discovery request.
18	10/21/2024	Steven Simms	0.3	Prepare email correspondence regarding investigation.
18	10/24/2024	Calvin Aas	0.4	Assess key case developments regarding investigation.
18	10/24/2024	Megan Hyland	0.3	Participate on call with Counsel re: investigation.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
18	10/24/2024	Megan Hyland	0.4	Assess financing fees re: investigation.
18	10/31/2024	Steven Simms	0.3	Prepare email correspondence regarding discovery issues.
18 Total			2.3	
19	9/25/2024	Calvin Aas	0.5	Participate on call with team to discuss immediate workplan, including diligence list.
19	9/25/2024	Calvin Aas	1.0	Prepare working group list.
19	9/25/2024	Clifford Zucker	0.5	Participate on call with team to discuss immediate workplan, including diligence list.
19	9/25/2024	Clifford Zucker	0.2	Assess work plan and deliverables.
19	9/25/2024	Elizabeth Hu	0.5	Participate on call with team to discuss immediate workplan, including diligence list.
19	9/25/2024	Megan Hyland	0.4	Prepare detailed work plan.
19	9/25/2024	Megan Hyland	1.0	Prepare initial information request list.
19	9/25/2024	Steven Simms	0.4	Evaluate items for initial diligence list.
19	9/26/2024	Calvin Aas	0.2	Update working group list.
19	9/26/2024	Clifford Zucker	0.7	Participate on call with team to discuss workplan and next steps.
19	9/26/2024	Clifford Zucker	0.4	Review comments to initial document request list.
19	9/26/2024	Elizabeth Hu	0.5	Participate on call with team to discuss workplan and next steps (partial).
19	9/26/2024	Megan Hyland	0.3	Update work plan.
19	9/26/2024	Megan Hyland	1.2	Review and follow up on initial diligence request list.
19	9/26/2024	Thiago Nunes Rodrigues	0.7	Participate on call with team to discuss workplan and next steps.
19	9/27/2024	Calvin Aas	0.5	Participate on call with team re: work plan.
19	9/27/2024	Clifford Zucker	0.5	Participate on call with team re: work plan.
19	9/27/2024	Elizabeth Hu	0.5	Participate on call with team re: work plan.
19	9/27/2024	Megan Hyland	0.5	Participate on call with team re: work plan.
19	9/27/2024	Megan Hyland	0.6	Assess retail analysis work plan.
19	9/27/2024	Sophia Cassidy	0.5	Participate on call with team re: work plan.
19	9/27/2024	Thiago Nunes Rodrigues	0.5	Participate on call with team re: work plan.
19	9/27/2024	Thiago Nunes Rodrigues	0.3	Review retail analysis tasks and assess immediate focus.
19	9/29/2024	Megan Hyland	0.3	Update work plan for team.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
19	9/30/2024	Clifford Zucker	0.5	Participate on weekly call with team on key current case issues and events.
19	9/30/2024	Elizabeth Hu	0.5	Participate on weekly call with team on key current case issues and events.
19	9/30/2024	Megan Hyland	0.5	Participate on weekly call with team on key current case issues and events.
19	9/30/2024	Thiago Nunes Rodrigues	0.5	Participate on weekly call with team on key current case issues and events.
19	9/30/2024	William Krogstad	0.5	Participate on weekly call with team on key current case issues and events.
19	10/2/2024	Elizabeth Hu	0.5	Review near term workplan and correspond with team.
19	10/3/2024	Sydney Ahmed	0.9	Assess overview of current workstreams.
19	10/4/2024	Megan Hyland	0.8	Incorporate updates to the work plan.
19	10/4/2024	Sydney Ahmed	0.6	Evaluate latest uploads to the VDR and update outstanding diligence items.
19	10/7/2024	Calvin Aas	0.7	Participate on weekly team call to discuss case update, including upcoming motions, liquidity and sale update, and Committee call.
19	10/7/2024	Clifford Zucker	0.7	Participate on weekly team call to discuss case update, including upcoming motions, liquidity and sale update, and Committee call.
19	10/7/2024	Elizabeth Hu	0.7	Participate on weekly team call to discuss case update, including upcoming motions, liquidity and sale update, and Committee call.
19	10/7/2024	Megan Hyland	0.7	Participate on weekly team call to discuss case update, including upcoming motions, liquidity and sale update, and Committee call.
19	10/7/2024	Megan Hyland	0.5	Update work plan.
19	10/7/2024	Sarah Moran	0.7	Participate on weekly team call to discuss case update, including upcoming motions, liquidity and sale update, and Committee call.
19	10/7/2024	Sophia Cassidy	0.7	Participate on weekly team call to discuss case update, including upcoming motions, liquidity and sale update, and Committee call.
19	10/14/2024	Calvin Aas	0.5	Participate on weekly call with team re: key case issues, including DIP, liquidity and upcoming motions.
19	10/14/2024	Clifford Zucker	0.5	Participate on weekly call with team re: key case issues, including DIP, liquidity and upcoming motions.
19	10/14/2024	Elizabeth Hu	0.5	Participate on weekly call with team re: key case issues, including DIP, liquidity and upcoming motions.
19	10/14/2024	Megan Hyland	0.5	Participate on weekly call with team re: key case issues, including DIP, liquidity and upcoming motions.
19	10/14/2024	Megan Hyland	0.2	Incorporate revisions to the FTI work plan.
19	10/14/2024	Sophia Cassidy	0.5	Participate on weekly call with team re: key case issues, including DIP, liquidity and upcoming motions.
19	10/14/2024	William Krogstad	0.5	Participate on weekly call with team re: key case issues, including DIP, liquidity and upcoming motions.
19	10/16/2024	Sophia Cassidy	0.1	Prepare and set up engagement calls.
19	10/21/2024	Calvin Aas	0.3	Participate on weekly call with FTI team re: key case updates.
19	10/21/2024	Clifford Zucker	0.3	Participate on weekly call with FTI team re: key case updates.
19	10/21/2024	Elizabeth Hu	0.3	Participate on weekly call with FTI team re: key case updates.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
19	10/21/2024	Megan Hyland	0.3	Participate on weekly call with FTI team re: key case updates.
19	10/21/2024	Megan Hyland	0.6	Prepare and update go forward FTI work plan.
19	10/21/2024	Sophia Cassidy	0.3	Participate on weekly call with FTI team re: key case updates.
19	10/21/2024	Sophia Cassidy	0.3	Update engagement calls coordination.
19	10/23/2024	Elizabeth Hu	0.2	Assess workplan and outstanding tasks.
19	10/23/2024	Megan Hyland	0.5	Update go forward work plan for FTI team.
19	10/29/2024	Sophia Cassidy	0.4	Coordinate weekly calls for team.
19 Total			29.5	
20	9/25/2024	Clifford Zucker	0.5	Participate on call with Debtors' advisors re: case background and update.
20	9/25/2024	Elizabeth Hu	0.5	Participate on call with Debtors' advisors re: case background and update.
20	9/25/2024	Megan Hyland	0.5	Participate on call with Debtors' advisors re: case background and update.
20	9/25/2024	Steven Simms	0.5	Participate on call with Debtors' advisors re: case background and update.
20	10/1/2024	Thiago Nunes Rodrigues	0.4	Participate on call with Debtors' advisors to discuss information that could be shared with the Committee.
20 Total			2.4	
21	9/25/2024	Clifford Zucker	0.5	Participate on kick off call with Counsel.
21	9/25/2024	Elizabeth Hu	0.5	Participate on kick off call with Counsel.
21	9/25/2024	Megan Hyland	0.5	Participate on kick off call with Counsel.
21	9/25/2024	Steven Simms	0.5	Participate on kick off call with Counsel.
21	9/26/2024	Calvin Aas	0.5	Participate on call with Committee professionals to discuss case issues.
21	9/26/2024	Elizabeth Hu	0.5	Participate on call with Committee professionals to discuss case issues.
21	9/26/2024	Megan Hyland	0.5	Participate on call with Committee professionals to discuss case issues.
21	9/30/2024	Clifford Zucker	0.4	Correspond with Counsel re: case update and key issues.
21	10/1/2024	Clifford Zucker	0.5	Participate on call with Committee advisors to discuss weekly updates and agenda for the call with the Committee.
21	10/1/2024	Clifford Zucker	0.6	Participate on Committee call on key case items, including sale process and DIP.
21	10/1/2024	Elizabeth Hu	0.3	Participate on call with Committee advisors to discuss weekly updates and agenda for the call with the Committee (partial).
21	10/1/2024	Elizabeth Hu	0.6	Participate on Committee call on key case items, including sale process and DIP.
21	10/1/2024	Megan Hyland	0.5	Participate on call with Committee advisors to discuss weekly updates and agenda for the call with the Committee.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
21	10/1/2024	Megan Hyland	0.6	Participate on Committee call on key case items, including sale process and DIP.
21	10/1/2024	Steven Simms	0.6	Participate on Committee call on key case items, including sale process and DIP.
21	10/1/2024	Thiago Nunes Rodrigues	0.5	Participate on call with Committee advisors to discuss weekly updates and agenda for the call with the Committee.
21	10/7/2024	Clifford Zucker	1.1	Participate on weekly Committee professionals call to discuss various first day motions, cash flow issues, and upcoming Committee call.
21	10/7/2024	Elizabeth Hu	1.1	Participate on weekly Committee professionals call to discuss various first day motions, cash flow issues, and upcoming Committee call.
21	10/7/2024	Megan Hyland	1.1	Participate on weekly Committee professionals call to discuss various first day motions, cash flow issues, and upcoming Committee call.
21	10/8/2024	Clifford Zucker	0.5	Participate on Committee advisors call to prepare for Committee call (partial).
21	10/8/2024	Elizabeth Hu	0.7	Participate on Committee advisors call to prepare for Committee call (partial).
21	10/8/2024	Elizabeth Hu	0.8	Participate on weekly Committee call re: sale, liquidity and various motions.
21	10/8/2024	Megan Hyland	0.8	Participate on weekly Committee call re: sale, liquidity and various motions.
21	10/8/2024	Megan Hyland	1.2	Participate on call with Committee advisors in preparation for Committee call.
21	10/8/2024	Steven Simms	0.8	Participate on weekly Committee call re: sale, liquidity and various motions.
21	10/14/2024	Clifford Zucker	0.2	Correspond with Counsel re: case update, key issues, and deliverables.
21	10/15/2024	Clifford Zucker	1.0	Participate on Committee call re: DIP and other case issues.
21	10/15/2024	Elizabeth Hu	1.0	Participate on Committee call re: DIP and other case issues.
21	10/15/2024	Megan Hyland	1.0	Participate on Committee call re: DIP and other case issues.
21	10/15/2024	Steven Simms	1.0	Participate on Committee call re: DIP and other case issues.
21	10/16/2024	Clifford Zucker	0.7	Participate on Committee call to discuss DIP issues.
21	10/16/2024	Elizabeth Hu	0.7	Participate on Committee call to discuss DIP issues.
21	10/16/2024	Megan Hyland	0.7	Participate on Committee call to discuss DIP issues.
21	10/16/2024	Steven Simms	0.7	Participate on Committee call to discuss DIP issues.
21	10/18/2024	Clifford Zucker	0.4	Correspond with Counsel re: case developments and next steps.
21	10/22/2024	Clifford Zucker	0.4	Participate on call with Counsel re: case issues and preparation for Committee call.
21	10/22/2024	Clifford Zucker	0.5	Participate on call with Committee re: hearing update, sale process, updated DIP budget.
21	10/22/2024	Elizabeth Hu	0.5	Participate on call with Counsel re: case issues and preparation for Committee call.
21	10/22/2024	Elizabeth Hu	0.5	Participate on call with Committee re: hearing update, sale process, updated DIP budget.
21	10/22/2024	Megan Hyland	0.5	Participate on call with Counsel re: case issues and preparation for Committee call.

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Task Category	Date	Professional	Hours	Activity
21	10/22/2024	Megan Hyland	0.5	Participate on call with Committee re: hearing update, sale process, updated DIP budget.
21	10/22/2024	Thiago Nunes Rodrigues	0.5	Participate on call with Counsel re: case issues and preparation for Committee call.
21	10/22/2024	Thiago Nunes Rodrigues	0.5	Participate on call with Committee re: hearing update, sale process, updated DIP budget.
21	10/29/2024	Elizabeth Hu	0.8	Participate on Committee call re: bid comparison and investigation.
21	10/29/2024	Megan Hyland	0.4	Participate on call with Committee advisors in preparation for Committee call.
21	10/29/2024	Megan Hyland	0.8	Participate on Committee call re: bid comparison and investigation.
21	10/29/2024	Steven Simms	0.4	Participate on Committee call re: bid comparison and investigation (partial).
21 Total			29.9	
23	10/1/2024	Marili Hellmund-Mora	2.1	Prepare the retention documents.
23	10/1/2024	Megan Hyland	0.2	Provide comments on retention papers.
23	10/2/2024	Marili Hellmund-Mora	2.4	Prepare list of parties in interest in connection with the retention declaration.
23	10/14/2024	Megan Hyland	1.0	Review and update retention papers.
23	10/15/2024	Sydney Ahmed	1.6	Review conflicts check list for retention application.
23	10/16/2024	Elizabeth Hu	0.6	Review draft retention papers.
23	10/16/2024	Megan Hyland	0.3	Follow up on outstanding items for retention papers.
23	10/17/2024	Megan Hyland	0.5	Finalize retention documents for filing.
23	10/29/2024	Elizabeth Hu	0.4	Review UST correspondence re: FTI retention.
23 Total			9.1	
Grand Total			1,214.1	

EXHIBIT D
BIG LOTS INC., ET AL. - CASE NO. 24-11967
SUMMARY OF EXPENSES
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Expense Type	Amount
Working Meals	\$139.22
Total	\$139.22

EXHIBIT E
BIG LOTS INC., ET AL. - CASE NO. 24-11967
EXPENSE DETAIL
FOR THE PERIOD SEPTEMBER 25, 2024 TO OCTOBER 31, 2024

Date	Professional	Expense Type	Expense Detail	Amount
09/28/24	Calvin Aas	Working Meals	Dinner for self while working late in the office on the Big Lots case	\$20.00
10/02/24	Calvin Aas	Working Meals	Dinner for self while working late in the office on the Big Lots case	\$20.00
10/03/24	Calvin Aas	Working Meals	Dinner for self while working late in the office on the Big Lots case	\$20.00
10/14/24	Calvin Aas	Working Meals	Dinner for self while working late in the office on the Big Lots case	\$20.00
10/18/24	Sarah Moran	Working Meals	Dinner for self while working late in the office on the Big Lots case	\$20.00
10/20/24	Calvin Aas	Working Meals	Dinner for self while working late in the office on the Big Lots case	\$20.00
10/21/24	Calvin Aas	Working Meals	Dinner for self while working late in the office on the Big Lots case	\$19.22
Working Meals Total				\$139.22
Grand Total				\$139.22